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February 22, 2018  
Commission on  
State Mandates

**BETTY T. YEE**  
California State Controller

February 22, 2018

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

Re: Incorrect Reduction Claim (IRC)  
*Interagency Child Abuse and Neglect (ICAN) Investigation Reports, 17-0022-I-01*  
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7),  
11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977,  
Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982,  
Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter  
1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459;  
Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990,  
Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes  
1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter  
842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916;  
California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child  
Abuse Investigation Report Form SS 8583 (Rev. 3/91)  
Fiscal Years: 1999-2000, 2000-01, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-  
2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-  
2013.  
City of Palmdale, 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,

LISA KUOKAWA, Bureau Chief  
Division of Audits

LK/kw

18773

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) BY  
THE CITY OF PALMDALE**

**Interagency Child Abuse and Neglect Investigation Reports Program**

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Note: References to Exhibits relate to the city's IRC filed on November 7, 2017, as follows:

- Exhibit A – City of Palmdale Written Narrative of Issues – PDF pg. 2
- Exhibit B – Commission on State Mandates' Statement of Decision (December, 6, 2007) – PDF Pg. 9
- Exhibit C – County ICRP Discussions with SCO – PDF Pg. 59
- Exhibit D – City of Palmdale – Los Angeles County Sheriff Contract (September 2009) – PDF Pg. 65
- Exhibit E – Los Angeles County Sheriff's Department – Cost Schedules – PDF Pg. 80
- Exhibit F – City of Palmdale – Sample ICRP Calculations – PDF Pg. 109
- Exhibit G – City of Palmdale – Cost Allocation Plan (excerpts) – PDF Pg. 133
- Exhibit H – City of Palmdale – Public Safety Budget (FY 2012-13) – PDF Pg. 167
- Exhibit I – City of Palmdale – Facility Cost and Donation of Land – PDF Pg. 184
- Exhibit J – SCO Costs Claiming Instructions (April 28, 2014) – PDF Pg. 229
- Exhibit K – SCO Audit Report (May 2016) – PDF Pg. 258
- Exhibit L – Claim for Payment (FY 2006-07) – PDF Pg. 299
- Exhibit M – Claim for Payment (FY 2007-08) – PDF Pg. 305
- Exhibit N – Claim for Payment (FY 2008-09) – PDF Pg. 311
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- Exhibit P – Claim for Payment (FY 2010-11) – PDF Pg. 323
- Exhibit Q – Claim for Payment (FY 2011-12) – PDF Pg. 329
- Exhibit R – Claim for Payment (FY 1999-00) – PDF Pg. 335
- Exhibit S – Claim for Payment (FY 2000-01) – PDF Pg. 341
- Exhibit T – Claim for Payment (FY 2001-02) – PDF Pg. 347
- Exhibit U – Claim for Payment (FY 2002-03) – PDF Pg. 353
- Exhibit V – Claim for Payment (FY 2003-04) – PDF Pg. 359
- Exhibit W – Claim for Payment (FY 2004-05) – PDF Pg. 365
- Exhibit X – Claim for Payment (FY 2005-06) – PDF Pg. 371
- Exhibit Y – Declarations of Services by Email / Mailing List – PDF Pg. 381

## **Tab 1**



1 **OFFICE OF THE STATE CONTROLLER**

2 3301 C Street, Suite 725

3 Sacramento, CA 95816

4 Telephone No.: (916) 324-8907

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BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM (IRC)  
ON:

*Interagency Child Abuse and Neglect  
Investigation Reports Program*  
Penal Code Sections 11165.9, 11166,  
11166.2, 11166.9, 11168 (formerly  
11161.7), 11169, 11170, and 11174.34  
(formerly 11166.9) as added or amended  
by Statutes 1977, Chapter 958; Statutes  
1980, Chapter 1071; Statutes 1981, Chapter  
435; Statutes 1982, Chapters 162 and 905;  
Statutes 1984, Chapters 1423 and 1613;  
Statutes 1985, Chapter 1598; Statutes 1986,  
Chapter 1289 and 1496; Statutes 1987,  
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Chapter 1080 and 1081; Statutes 1997,  
Chapter 842, 843, and 844; Statutes 1999,  
Chapter 475 and 1012; and Statutes 2000,  
Chapter 916; California Code of  
Regulations, Title 11, Section 903  
(Register 98, Number 29); Child Abuse  
Investigation Report Form SS 8583 (Rev.  
3/91)

CITY OF PALMDALE, Claimant

No.: IRC 17-0022-I-01

AFFIDAVIT OF BUREAU CHIEF

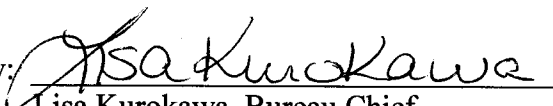
I, Lisa Kurokawa, make the following declarations:

- 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 2) I am currently employed as a bureau chief, and have been so since February 15, 2018. Before that, I was employed as an audit manager for six years.
- 3) I reviewed the work performed by the SCO auditor.
- 4) Any attached copies of records are true copies of records, as provided by the City of Palmdale or retained at our place of business.
- 5) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled IRC.
- 6) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13 commenced on December 19, 2014, (entrance start letter date) and was completed on May 19, 2016 (issuance of final audit report) (**Exhibit K**).

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: February 22, 2018

OFFICE OF THE STATE CONTROLLER

By:   
Lisa Kurokawa, Bureau Chief  
Division of Audits  
State Controller's Office

**Tab 2**

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM BY  
THE CITY OF PALMDALE**

**For Fiscal Year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13**

**Interagency Child Abuse and Neglect Investigation Reports Program  
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459; Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes 1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter 842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that the City of Palmdale submitted on November 7, 2017. The SCO audited the city's claims for costs of the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period of July 1, 1999, through June 30, 2013. The SCO issued its final report on May 19, 2016 (**Exhibit K**).

The city submitted reimbursement claims totaling \$5,600,497—\$280,007 for fiscal year (FY) 1999-00 (**Exhibit R**), \$305,011 for FY 2000-01 (**Exhibit S**), \$330,276 for FY 2001-02 (**Exhibit T**), \$358,743 for FY 2002-03 (**Exhibit U**), \$387,691 for FY 2003-04 (**Exhibit V**), \$418,175 for FY 2004-05 (**Exhibit W**), \$460,866 for FY 2005-06 (**Exhibit X**), \$529,095 for FY 2006-07 (**Exhibit L**), \$594,897 for FY 2007-08 (**Exhibit M**), \$545,263 for FY 2008-09 (**Exhibit N**), \$626,396 for FY 2009-10 (**Exhibit O**), \$465,822 for FY 2010-11 (**Exhibit P**), \$206,956 for FY 2011-12 (**Exhibit Q**) and \$91,299 for FY 2012-13 (**Tab 3**). Subsequently, the SCO audited these claims and determined that \$2,961,652 is allowable and \$2,638,845 is unallowable because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 363	\$ 363	\$ -
Cross-reporting from law enforcement	2,126	1,778	(348)
Reporting to the State Department of Justice:			
Completing an investigation	252,063	144,104	(107,959)
Total direct costs	254,552	146,245	(108,307)
Indirect costs	25,455	-	(25,455)
Total program costs	<u>\$ 280,007</u>	146,245	<u>\$ (133,762)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 146,245</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 396	\$ 396	\$ -
Cross-reporting from law enforcement	2,303	1,929	(374)
Reporting to the State Department of Justice:			
Completing an investigation	274,584	156,811	(117,773)
Total direct costs	277,283	159,136	(118,147)
Indirect costs	27,728	-	(27,728)
Total program costs	<u>\$ 305,011</u>	159,136	<u>\$ (145,875)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 159,136</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 427	\$ 427	\$ -
Cross-reporting from law enforcement	2,509	2,101	(408)
Reporting to the State Department of Justice:			
Completing an investigation	296,302	169,221	(127,081)
Forwarding reports to the Department of Justice	1,013	-	(1,013)
Total direct costs	300,251	171,749	(128,502)
Indirect costs	30,025	-	(30,025)
Total Program Costs	<u>\$ 330,276</u>	171,749	<u>\$ (158,527)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 171,749</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 465	\$ 465	\$ -
Cross-reporting from law enforcement	2,726	2,276	(450)
Reporting to the State Department of Justice:			
Completing an investigation	322,938	184,533	(138,405)
Total direct costs	326,129	187,274	(138,855)
Indirect costs	32,614	-	(32,614)
Total Program Costs	<u>\$ 358,743</u>	<u>187,274</u>	<u>\$ (171,469)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 187,274</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 503	\$ 503	\$ -
Cross-reporting from law enforcement	2,963	2,461	(502)
Reporting to the State Department of Justice:			
Completing an investigation	348,981	199,583	(149,398)
Total direct costs	352,447	202,547	(149,900)
Indirect costs	35,244	-	(35,244)
Total Program Costs	<u>\$ 387,691</u>	<u>202,547</u>	<u>\$ (185,144)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 202,547</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 542	\$ 542	\$ -
Cross-reporting from law enforcement	3,225	2,840	(385)
Reporting to the State Department of Justice:			
Completing an investigation	376,392	226,107	(150,285)
Total direct costs	380,159	229,489	(150,670)
Indirect costs	38,016	-	(38,016)
Total Program Costs	<u>\$ 418,175</u>	<u>229,489</u>	<u>\$ (188,686)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 229,489</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 597	\$ 597	\$ -
Cross-reporting from law enforcement	3,570	3,170	(400)
Reporting to the State Department of Justice:			
Completing an investigation	414,802	253,952	(160,850)
Total direct costs	418,969	257,719	(161,250)
Indirect costs	41,897	-	(41,897)
Total Program Costs	<u>\$ 460,866</u>	<u>257,719</u>	<u>\$ (203,147)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 257,719</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 684	\$ 684	\$ -
Cross-reporting from law enforcement	4,136	3,588	(548)
Reporting to the State Department of Justice:			
Completing an investigation	476,175	283,619	(192,556)
Total direct costs	480,995	287,891	(193,104)
Indirect costs	48,100	-	(48,100)
Total Program Costs	<u>\$ 529,095</u>	<u>287,891</u>	<u>\$ (241,204)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 287,891</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 770	\$ 770	\$ -
Cross-reporting from law enforcement	4,653	3,893	(760)
Reporting to the State Department of Justice:			
Completing an investigation	535,393	308,542	(226,851)
Total direct costs	540,816	313,205	(227,611)
Indirect costs	54,081	-	(54,081)
Total Program Costs	<u>\$ 594,897</u>	<u>313,205</u>	<u>\$ (281,692)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 313,205</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 705	\$ 705	\$ -
Cross-reporting from law enforcement	4,261	3,540	(721)
Reporting to the State Department of Justice:			
Completing an investigation	490,727	280,339	(210,388)
Total direct costs	495,693	284,584	(211,109)
Indirect costs	49,570	-	(49,570)
Total Program Costs	<u>\$ 545,263</u>	284,584	<u>\$ (260,679)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 284,584</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 811	\$ 811	\$ -
Cross-reporting from law enforcement	4,880	4,290	(590)
Reporting to the State Department of Justice:			
Completing an investigation	563,760	338,718	(225,042)
Total direct costs	569,451	343,819	(225,632)
Indirect costs	56,945	-	(56,945)
Total Program Costs	<u>\$ 626,396</u>	343,819	<u>\$ (282,577)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 343,819</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2010, through June 30, 2011</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 602	\$ 602	\$ -
Cross-reporting from law enforcement	3,653	3,281	(372)
Reporting to the State Department of Justice:			
Completing an investigation	419,220	257,026	(162,194)
Total direct costs	423,475	260,909	(162,566)
Indirect costs	42,347	-	(42,347)
Total Program Costs	<u>\$ 465,822</u>	260,909	<u>\$ (204,913)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 260,909</u>	



Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2011, through June 30, 2012</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 596	\$ 596	\$ -
Cross-reporting from law enforcement	3,600	3,143	(457)
Reporting to the State Department of Justice:			
Completing an investigation	183,946	110,563	(73,383)
Total direct costs	188,142	114,302	(73,840)
Indirect costs	18,814	-	(18,814)
Total Program Costs	<u>\$ 206,956</u>	<u>114,302</u>	<u>\$ (92,654)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 114,302</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2012, through June 30, 2013</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 469	\$ 469	\$ -
Cross-reporting from law enforcement	82,530	2,314	(80,216)
Total direct costs	82,999	2,783	(80,216)
Indirect costs	8,300	-	(8,300)
Total Program Costs	<u>\$ 91,299</u>	<u>2,783</u>	<u>\$ (88,516)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 2,783</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>Summary: July 1, 1999, through June 30, 2013</u>			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	\$ 7,930	\$ 7,930	\$ -
Cross-reporting from law enforcement	127,135	40,604	(86,531)
Reporting to the State Department of Justice:			
Completing an investigation	4,955,283	2,913,118	(2,042,165)
Forwarding reports to the Department of Justice	1,013	-	(1,013)
Total direct costs	5,091,361	2,961,652	(2,129,709)
Indirect costs	509,136	-	(509,136)
Total Program Costs	<u>\$ 5,600,497</u>	<u>2,961,652</u>	<u>\$ (2,638,845)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 2,961,652</u>	

<sup>1</sup> Payment information current as of January 22, 2018.

## I. INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM CRITERIA

### Adopted Parameters and Guidelines—December 6, 2013

Various statutory provisions; Title 11, California Code of Regulations, Section 903; and the Child Abuse Investigation Report Form SS 8583 require cities and counties to perform specific duties for reporting child abuse to the State, and to perform record-keeping and notification activities that were not required by prior law, thus mandating a new program or higher level of service.

Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) were added and/or amended by:

- Statutes of 1977, Chapter 958;
- Statutes of 1980, Chapter 1071;
- Statutes of 1981, Chapter 435;
- Statutes of 1982, Chapters 162 and 905;
- Statutes of 1984, Chapters 1423 and 1613;
- Statutes of 1985, Chapter 1598;
- Statutes of 1986, Chapters 1289 and 1496;
- Statutes of 1987, Chapters 82, 531, and 1459;
- Statutes of 1988, Chapters 269, 1497, and 1580;
- Statutes of 1989, Chapter 153;
- Statutes of 1990, Chapters 650, 1330, 1363, and 1603;
- Statutes of 1992, Chapters 163, 459, and 1338;
- Statutes of 1993, Chapters 219 and 510;
- Statutes of 1996, Chapters 1080 and 1081;
- Statutes of 1997, Chapters 842, 843, and 844;
- Statutes of 1999, Chapters 475 and 1012; and
- Statutes of 2000, Chapter 916.

This program addresses statutory amendments to California's mandatory child abuse reporting laws commonly referred to as ICAN. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was expanded to include more professions that are required to report suspected child abuse (now termed *mandated reporters*), and in 1980, California reenacted and amended the law, entitling it the Child Abuse and Neglect Reporting Act. As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, has maintained reports of child abuse statewide. A number of changes to the law have been made, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000.

The Act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals identified by their profession as having frequent contact with children. The Act provides rules and procedures for local agencies, including law enforcement, that receive such reports. The Act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and district attorneys' offices. The Act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The Act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the Act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies. The Act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The Act requires agencies and the DOJ to keep records of investigations for a minimum of ten years, and to notify suspected child abusers that they have been listed in the Child Abuse Central Index. The Act imposes certain due process protections owed to persons listed in the

index, and describes other situations in which a person would be notified of his or her listing in the index.

On December 19, 2007, the Commission on State Mandates (Commission) adopted a statement of decision (**Exhibit B**) finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved the test claim for the reimbursable activities described in program's parameters and guidelines, section IV, performed by city and county police or sheriff's departments, county welfare departments, county probation departments designated by the county to receive mandated reports, district attorneys' offices, and county licensing agencies. The Commission outlined reimbursable activities relating to the following categories:

- Distributing the suspected child abuse report form;
- Reporting between local departments;
- Reporting to the State Department of Justice;
- Providing notifications following reports to the Child Abuse Central Index (CACI);
- Retaining records; and
- Complying with due process procedures offered to person listed in CACI.

The program's parameters and guidelines (**Tab 5**) establish the State mandate and define the reimbursement criteria. The Commission adopted the statement of decision (**Tab 4**) and the parameters and guidelines on December 6, 2013. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

#### **SCO Claiming Instructions**

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The April 28, 2014 claiming instructions (**Exhibit J**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the city filed its mandated cost claims.

## **II. MISINTERPRETATION OF ELIGIBLE ACTIVITIES**

### **(Finding 2: Unallowable Contract Service Costs – Reporting to the State Department of Justice)**

#### **Issue**

The SCO determined that the city overstated contract service costs for the Reporting to the State Department of Justice (DOJ) cost component totaling \$2,043,178 for the audit period (**Tab 6**). The SCO concluded that the costs were unallowable because the city overstated the number of Suspected Child Abuse Report (SCAR) investigations and misstated the average time increment per SCAR investigation for the Complete an Investigation for the Purposes of Preparing the Report component activity for FY 1999-00 through FY 2011-12. Furthermore, the city erroneously claimed \$1,013 in costs under the Forward Reports to the DOJ component activity in FY 2001-02.

In an IRC filed on November 7, 2017, the city disagrees with the SCO's reduction of the average time increment claimed per SCAR investigation and the SCO's interpretation of eligible activities. The city believes that the full time increment claimed for the Complete an Investigation component activity should be allowable. The city does not dispute the portion of the audit findings relating to the overstated SCAR investigations claimed for the audit period, nor the misstated \$1,013 in costs claimed within the Forward Reports to the DOJ component activity in FY 2001-02. The portion of the finding relating to the average time increment disputed totals \$1,132,337 for the audit period (**Tab 7**).

## SCO Analysis:

Section IV.B.3.1 of the program's parameters and guidelines (**Tab 5**) allow reimbursement of the actual costs incurred to complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting the Form SS 8583 to the State DOJ. This activity includes reviewing the initial SCAR (Form SS 8572), conducting initial interviews with involved parties, and making a report of the findings of those interviews. The Commission clarified multiple times in its statement of decision (**Tab 4**) that reimbursement is limited to the activities noted in the parameters and guidelines.

The city contracts with the Los Angeles County Sheriff's Department (LASD) to perform all law enforcement activities, including investigating cases of suspected child abuse. The city staff does not perform any of the reimbursable activities under this program. The city claimed contract services costs but misclassified these costs as salaries and benefits in its claims. We reclassified the costs to contract services during the audit.

The city claimed contract services costs totaling \$4,956,296 under the Complete an Investigation component activity (**Tab 6**) using an average time increment of 3.67 hours per SCAR investigation claimed. Of the time increment claimed, 3.5 hours were for the Deputy to conduct the investigation and prepare a report and 0.17 hours were for the Sergeant to review the report (**Tab 10**). The city's claimed time increments were based on two time studies performed by staff at the LASD Palmdale Station. The first time study showed an average time increment of 3.93 hours per SCAR investigation (**Tab 8**) and the second time study indicated 3.27 average time increment per SCAR investigation (**Tab 9**).

We found the first time study, totaling 3.93 hours, to be inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases that were not representative of the total population of SCAR investigations. Furthermore, we determined that the second time study, totaling 3.27 hours, included one SCAR investigation with unallowable activities performed after the initial SCAR investigation was completed. However, we determined the results of the second time study to be appropriate to use, with the exception of the one investigation that included activities occurring after the SCAR was determined to be a substantiated case of child abuse. Therefore, we accepted the city's second time study (**Tab 9**), with the exception of one case, and used it for our further analysis.

During the audit, we analyzed the city's second time study and individual activities included in it and removed the time allotment for one case that included unallowable investigation time. We then computed a revised average time increment of 2.65 hours per SCAR investigation (2.45 for the Deputy and 0.20 for the Sergeant) to perform reimbursable activities listed in the parameters and guidelines (**Tab 12**). We verified the reasonableness of the second time study results by conducting a time survey that included interviewing both LASD Deputies who are assigned to perform SCAR investigations at the Palmdale Station. Our time survey revealed an average time increment ranging between 2.29 hours and 2.71 hours to complete reimbursable investigation activities (**Tab 13**). As the 2.65 hours determined from the second time study fell within the survey range, we determined that the time documented within the city's second time study (less one unallowable investigation mentioned earlier) was an accurate representation of the actual time needed to perform reimbursable activities for this component.

## City's Response

### **ISSUE 1:**

**SCO's interpretation of eligible activities was excessively restrictive and denies local agencies reimbursement of reasonable necessary, actual activities involved in the preliminary investigative process to "Complete an investigation to determine whether a report of suspected child abuse or sever neglect is unfounded, substantiated, or Inconclusive..."**

"Government Code (GC) sections 17500 through 17617 provide for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program."

"All claims received by the SCO will be reviewed to verify all actual costs claimed. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable."

Per Code of Regulations, Title 2, section 1183.1, "Reasonably necessary activities are defined in the regulations as "those methods not specified in statute or executive order that are necessary to carry out the mandated program."

Claiming Instructions and Parameters and Guidelines Component 3.a.1) Complete an investigation for purposes of preparing the report state: "this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor." Are eligible for reimbursement

SCO argues that eligible activities are STRICTLY LIMITED TO this list of tasks. Claimant disagrees and believes that these were general guidelines meant to provide direction, and not meant to be an exclusive and exhaustive list of eligible tasks that take place during the preliminary investigative process to determine if the child abuse or neglect case is founded or unfounded. To assume so is unreasonable and violates the intent of State Mandate Statutes which ensure the reimbursement of actual costs incurred to comply with the State mandated program.

The specific activities in denied by the SCO in dispute are:

- 1) Review preliminary documents and materials to determine if interviews are necessary. This may include checking to see if a report was already written (duplication), call CPS or reporting agency to obtain more details of the case, checking prior history, and other considerations.

(SCO is only allowing time to review the SCAR)

- 2) identify involved parties
- 3) schedule and set up interviews via phone and/or email when needed
- 4) travel to meet with parties involved in the investigation
- 5) inspection of home (in instances related to allegations of neglect) to determine living conditions- food, running water, safe living conditions, etc.

Relying on parent interviews or locating other possible witnesses to determine living conditions is often not appropriate or reasonable. The inspection of the child's living conditions is not being done to "collect evidence for criminal prosecution", but to determine if the child is suffering neglect – specifically to determine if the case is founded or unfounded. We believe the Commission would find this activity eligible since it is done prior to or in conjunction with the first interview phase of the investigation. It is Patrol level staff that would do this activity (not Detective level which review would occur during the evidence collection phase for criminal prosecution.)

On pages 34 of the December 2013 Statement of Decision California Department of Social Services (CDSS) argues (and Commission agrees) that only an investigation similar to one that is conducted by CDSS – and not as detailed as those conducted by law enforcement agencies – should be allowed.

CDSS testimony states that, “prior to the actual interviews, the social worker must make a multitude of considerations to first decide whether an in-person investigation is necessary”. That is exactly the same process law enforcement goes through in reviewing each case, however those activities and costs are being disallowed by SCO auditors.

Page 35 CDSS describes the process their staff goes through to make the determination as to whether the investigation requires referral to the Department of Justice (DOJ) under CANRA (Child Abuse and Neglect Reporting). “In summary, **these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations.** If an in-person investigation of reported child abuse is determined to be necessary, the CDSS regulations at MPP 31-114 describe what steps are necessary for the conduct of the investigation.”

“These rules require direct contact with the alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct an in person investigation with all the children present at the time of the initial in person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. Based on these investigative activities, the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA.”

Page 37 the Commission concludes: “Therefore, **because in-person interviews and writing a report of the findings are the last step** taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, **that degree of investigative effort must be the last step that is necessary to comply with the mandate.**”

Based on the Statement of Decision discussion, we believe that the activities listed above and performed by law enforcement agencies **before** this “last step” in the investigative process are eligible for reimbursement.

SCO’s reductions of time for the investigative steps conducted prior to the in-person interviews and report writing are incorrect and time reduced should be restored.

#### SCO’s Comment

The city is disputing the SCO’s determination of the allowable average time increment per SCAR for the Complete an Investigation for the Purposes of Preparing the Report activity under the Reporting to the State DOJ cost component. The portion of the finding relating to the average time increment disputed totals \$1,132,337 for the audit period (**Tab 7**). The SCO determined the allowable average time increment per SCAR from the city’s second time study performed by staff at the LASD Palmdale Station (**Tabs 9 and 12**). The city has not provided any additional documentation relating to the time increment disputed since the final audit report was issued, including within its IRC. The SCO responded to this same issue in our final audit report (**Exhibit K**).

The city argues within its IRC that the SCO incorrectly reduced the average time increments for the Complete an Investigation component activity based on the denial of investigative steps that occur prior to the in-person interviews. The city asserts in its IRC that additional preliminary activities are reasonably necessary investigation steps and, therefore, should be reimbursable. We disagree. In addition, we would like to clarify that the reduction in the disputed time increment was due to the city including post-investigation activities within its second time study and not due to the inclusion of the preliminary investigation activities. The revised time increment is based on all of the time increments documented in the city’s second time study less one case, which included unallowable activities occurring after the case was determined to be substantiated (**Tabs 9 and 12**). This issue was already discussed in the SCO’s final audit report (**Exhibit K**).

As the SCO did not make any adjustments to the city's time increment based on preliminary investigation activities, we believe that the city's arguments are not valid and the audit findings should remain unchanged. Nevertheless, we will address both the time study and preliminary activities issues below.

### *Time Study*

During audit fieldwork, the city provided documentation of two time studies performed by the LASD. The investigation activities recorded by LASD included **(Tab 9)**:

- 1) Initially respond and begin documentation of a case and contact the County Welfare Department.
- 2) Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive.
- 3) Prepare a written report for every case investigated of known or suspected child abuse or severe neglect.
- 4) Review and approve the report.

The above investigation activities included in the LASD time study are in line with the activities outlined in the parameters and guidelines **(Tab 5)** which allow reimbursement for:

- 1) Reviewing the initial SCAR (Form SS 8572);
- 2) Conducting initial interviews with involved parties; and
- 3) Making a report of the findings of the interviews (which may include a review of the report by a supervisor).

The first time study **(Tab 8)** resulted in a total average time increment of 3.93 hours per SCAR, while the second time study **(Tab 9)** resulted in a total average time increment of 3.27 hours per SCAR. Using both time studies, the city claimed a total average time increment of 3.67 hours per SCAR **(Tab 10)**. Of the total time claimed, 3.5 hours were for the Deputy to conduct an investigation and prepare a report and 0.17 hours were for the Sergeant to review the report. It should also be noted that while amending its claim in the summer of 2015, the city added 0.39-hour time increment to the second time study conducted by LASD deputies in September 2013 **(Tab 11)**. The city added this time increment because it felt that the report writing time documented by the LASD Deputies was insufficient.

During audit fieldwork, we reviewed both time studies performed to determine the reasonableness and accuracy of the time increments claimed. After discussions with LASD staff, we found the first time study to be inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases only consisting of founded cases of child abuse.

We determined that the second time study was performed contemporaneously by the Deputies who actually performed the claimed activities and included a representative sample of various SCAR investigations. However, during discussions with the Deputies who completed the time study, we determined that one SCAR investigation within the time study included unallowable activities. We found that the case in question, which recorded over six hours more time than the next longest investigation, included activities occurring after the initial SCAR investigation was completed and referred to the LASD Special Victims Unit (SVU) **(Tab 9)**. Furthermore, we determined that the 0.39-hour time increment added by the city two years after the completion of the time study was ineligible

because report writing activity is one of the four activities already included in the city's time study (**Tabs 9 and 11**).

Upon completion of our review, we determined that the results of the second time study would be appropriate to use, with the exception of the one investigation that included activities occurring after the case was determined to be a substantiated case of child abuse and was referred to the SVU. The average time per case, using the second time study results (less the unallowable hours of the one case), totaled 2.65 hours (**Tab 12**). Of the total allowable time increment, 2.45 hours were applied to the Deputy position, while 0.20 hours were attributed to the Sergeant position.

To verify this time increment, we interviewed the Deputies responsible for performing ICAN investigations at the LASD Palmdale Station. We conducted time surveys with the Deputies (**Tab 13**) to verify the average time needed to perform SCAR investigations. Activities within the time survey questionnaire included:

- Reviewing SCARs;
- Researching other items;
- Conducting interviews with victims, parents, suspects, and witnesses;
- Inspecting residences;
- Coordinating with SVU;
- Writing incident/crime reports;
- Reviewing reports by supervisors; and
- Clearing cases within the E-SCARS database.

The Deputies' answers on the time survey questionnaires resulted in the time increments ranging from 2.29 hours to 2.71 hours per SCAR investigation (**Tab 13**). As the average 2.65-hour time increment determined from the second time study fell within this range, we accepted the 2.65-hour time increment and used it within our calculation of allowable costs (**Tabs 12 and 6**).

Contrary to the city's argument in its IRC, the SCO made no adjustments to the city's time increment for ineligible preliminary investigation activities. Preliminary investigation activities did not have an impact on the SCO's analysis of the allowable time increment per SCAR. The allowable time increments used within the audit report were based on the city's own time study (less the one investigation that included time for activities performed after the initial investigation was completed). We believe the allowable costs determined during the audit should remain unchanged.

#### *Additional Preliminary Investigation Activities*

Within its IRC, the city argues that the reduction in the time increment by SCO was due to the exclusion of the following five activities:

- 1) Reviewing preliminary documents and material to determine if interviews are necessary;
- 2) Identifying involved parties;
- 3) Scheduling and setting up interviews;
- 4) Traveling to meet with parties involved in the investigation; and
- 5) Inspecting the home to determine living conditions.

The city's assertions are incorrect. As discussed above, the SCO did not make any adjustments to the city's time increment for preliminary investigation activities. Despite making no adjustments for these activities, we disagree with the city's argument that the preliminary activities listed by the city are



eligible for reimbursement under this program. Activity five (Inspecting the home) was included in the SCO's time survey questionnaire (**Tab 13**); and although this activity may also go beyond the scope of the mandate, the SCO accepted this activity from the time survey questionnaire, as it was immaterial. Furthermore, Form SS 8572 already identifies involved parties (**Tab 14**) making activity two redundant.

We agree that the Deputies perform many activities necessary to complete the child abuse investigations. However, not all activities within the investigation process are allowable for reimbursement, even when they appear reasonably necessary. We believe that the preliminary investigation activities described by the city go beyond the scope of the reimbursable component and, therefore, are unallowable for reimbursement.

Section IV.B.3.1 of the program's parameters and guidelines (**Tab 5**) allow reimbursement of the actual costs incurred to review the initial SCARs, conduct initial interviews with involved parties, and make a report of the findings of those interviews. All of these activities were documented in the LASD time study and are included within the 2.65-hour average calculated during audit fieldwork.

The Commission clarified multiple times in its statement of decision (**Tab 4**) that the activities outside of those listed in the parameters and guidelines are not reimbursable.

The Commission states on page 35 of its December 2013 statement of decision (**Tab 4**):

...interviews with suspect(s), victim(s), and witness(es) conducted by county welfare departments are sufficient to comply with the mandate, and that law enforcement activities are reimbursable only to the same extent. The claimant has requested reimbursement, as discussed above, for much more extensive investigation normally pursued by law enforcement agencies, whether the investigations results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated.....the Commission finds that a patrol officer's (or county probation or county welfare employee's) interview with the child, parents, siblings, witnesses, and/or suspect(s), and preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

The Commission also states on page 33 of its statement of decision (**Tab 4**):

....the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a 'retainable report;' in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute...

The city misinterprets the statement of decision and provides a quote from page 37 in its IRC:

....because in-person interview and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate.

The city infers from this quote that all preliminary investigation activities, even if not listed in the parameters and guidelines, should be reimbursable. We disagree. The city is taking the Commission's analysis out of context. The Commission continues on the same page to state that:

....the maximum extent under the mandate includes patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, witnesses, and/or suspects, and the reporting of those findings, which may be reviewed by a supervisor, where applicable.

Neither the statement of decision nor parameters and guidelines include as reimbursable costs any other additional investigative activities aside from the ones already identified. The Commission stated on page 30 of its statement of decision that the investigation approved in the test claim is limited to the extent required to complete the Child Abuse Investigation Report (Form SS 8583). All other activities not pled in the original test claim would require a new test claim decision.

Furthermore, as stated previously, the SCO has not reduced the city's claimed time increment per SCAR due to excluding ineligible preliminary activities as argued by the city. Preliminary investigation activities listed in the city's IRC did not have an impact on the SCO's analysis of the allowable time increment per SCAR. The allowable time increments used within the audit report were based on the city's own time study (less the one investigation that included time for activities performed after the initial investigation was completed) (Tabs 9, 10, 12, 13). We believe that the allowable time increment and costs determined during the audit should remain unchanged.

### III. DISALLOWANCE OF OVERHEAD/INDIRECT COST

#### (Finding 3: Unallowable Indirect Costs)

##### Issue

The SCO determined that the city claimed \$509,136 in ineligible indirect costs for the audit period (Tab 15). The SCO concluded that the city claimed unallowable indirect costs because the city inappropriately applied the 10% indirect cost rate to contract service costs. The city misclassified claimed direct costs as salaries and benefits rather than contract services and inappropriately applied indirect cost rates to misclassified direct costs.

In an IRC filed on November 7, 2017, the city stated that it believes that the unallowable indirect costs should be reinstated.

##### **SCO Analysis:**

The parameters and guidelines allow claimants to use either a 10% indirect cost rate of direct labor costs, excluding benefits, or prepare an Indirect Cost Rate Proposal (ICRP). For each fiscal year, the city claimed the 10% indirect cost rate and applied it to contract services costs that were incorrectly claimed as direct labor costs. However, the city did not incur any direct labor costs in any fiscal year of the audit period.

The city staff did not perform any of the reimbursable activities listed within the parameters and guidelines. The city contracts with the LASD to perform all law enforcement activities, including activities allowable for reimbursement under this mandated program. Therefore, the city did not incur any direct labor costs for this program; rather, it incurred contract services costs. The city's claiming methodology to classify and compute costs as indirect based on direct labor costs was not appropriate.

We determined the entire amount of indirect costs claimed to be unallowable for the following reasons:

- The city did not incur any direct labor costs to apply the 10% indirect cost rate to, and
- The city's contracted rates included overhead built-in within the billing rates.

## City's Response

### ISSUE 2:

#### **Disallowance of Overhead/Indirect Cost**

The SCO denied the inclusion of the default 10% Indirect Cost Rate Proposal (ICRP) or overhead costs to the City's claim for reimbursement allowed by the claiming instructions. The SCO auditor stated that "there is already adequate overhead included in the contracted county billed hourly rates of the Deputy and Sergeant". They also contend that direct labor costs are not claimed – only contract costs, which are not subject to the ICRP.

First the City believes the issue should not be whether the SCO believes there is "adequate" overhead included, but whether the City's ACTUAL overhead costs incurred are being reimbursed. Evidence shows that there was additional overhead both within the contract (Supplemental position purchase such as additional Station Clerks and Sergeants) and Citywide overhead OUTSIDE the contract that justifies the allowance of the default allowable overhead costs claimed.

The Claiming instructions under Indirect Costs state, "Indirect costs (or overhead) are those costs incurred for a common or joint purpose, benefitting more than one program and are not directly assignable to a particular program without efforts disproportionate to the result achieved. Indirect costs may include both (1) the overhead costs for the unit performing the mandate and (2) the costs of central government services distributed through the central service cost allocation plan and not otherwise treated as direct costs."

The City has attached the Cost Schedules for each year showing the Supplemental costs incurred through the contract as well as has prepared sample ICRPs to show that the default overhead rate of 10% is justified.

The City disagrees with the SCO's contention that "direct labor costs" were not incurred and therefore that precludes them from obtaining reimbursement of actual indirect costs. Direct labor costs have been incurred via contracted employee.

We are happy to report costs in whatever column for form the SCO desires, but believe the city is entitled to fair compensation of all direct and indirect actual costs related to the mandated program.

The contract schedules show that Deputy hourly rates did NOT include all overhead – such as, additional supplemental administrative and support positions purchased (Sergeants, Lieutenants, Office Clerks, etc.), and internal city wide overhead charges are included in the rates. (City wide Cost Plan Costs and other direct charges paid by the city including facility charges.)

The contract language clearly specifies (LA Sheriff Contracts found in Appendix B) that under section 3.0 DEPLOYMENT PERSONNEL.

"3.2 a New SH-AD 575 Deployment of Personnel Form shall be authorized and signed annually...

4.1 For the purpose of performing said general law enforcement services, County shall furnish and supply all necessary labor, supervision, equipment, communication facilities, and supplies necessary to maintain the agreed level of services to be rendered hereunder.

4.2 Notwithstanding the foregoing, the City may provide additional resources for the County to utilize in the performance of the services.

4.3 "...the city shall furnish at its own cost and expense all necessary office space, and the Sheriff shall have authority to negotiate with the city regarding which entity shall pay for furniture and furnishings, office supplies, janitor service, telephone, light, water and other utilities."

4.5 Notwithstanding the foregoing, it is mutually agreed that in all instances where special supplies, stationary or notices, forms and the like must be issued in the name of said City, the same shall be supplied by the City at its own cost and expense.”

These sections of the contract demonstrate that the City is indeed incurring substantial additional overhead charges in connection with the provision of law enforcement services in addition to the direct Deputy charges, and this the allowance of the 10% default ICRP or overhead rate is reasonable and justified.

***Additional Overhead incurred within the contract:***

In the Los Angeles County Sheriff Contract, most overhead charges are included in the cost of each Deputy in the contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.

In addition to this base amount of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require and can afford additional support (such as clerical) or administrative (dedicated Lieutenants, and extra Sergeants or Watch Deputies). Each fiscal year, the City purchased additional supplemental overhead positions through the contract. (See Appendix B).

In some years the cities may be able to afford more direct staff and more overhead items and others years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 12% - 15% (See Appendix B)

***Additional Overhead incurred outside of the contract:***

In addition to the Cost Plans determined that the City incurred approximately \$1 million in City Staff costs related to the management and oversight of the Sheriff's Contract/Public Safety program (or 5% of the total Law Enforcement Contract with the County). This should also be an allowable cost per the Claiming Instructions. (See attached Cost Allocation Plan documentation in APPENDIX B)

These additional overhead costs also include including the donation of 11 acres of land (estimated value of \$1.3 million) as well as for city provided infrastructure improvements associated with the construction of the Palmdale Sheriff's Station in 2004 (See Appendix B)

**SCO's Comments**

The city is disputing the SCO's adjustment of the total indirect costs claimed, computed as the default 10% indirect cost rate that the city incorrectly applied to claimed contract services costs that it incorrectly classified as salaries. The city believes the city incurred additional overhead "within the contract" and "outside the contract" with the LASD that should justify the indirect costs claimed. The city has not provided any additional documentation since our final audit report was issued. The SCO responded to this same issue in our final audit report (**Exhibit K**).

The city states that, in denying the indirect costs claimed, the SCO auditor stated "there is already adequate overhead included." We disagree with this statement. The SCO did not validate or attest to the adequacy of indirect costs already included within the contract rates. However, the auditor did state that the LASD's Contract Law Enforcement Bureau reported that overhead costs were already built into the contract rates paid by the contract cities.

The city of Palmdale contracts with the LASD to perform all law enforcement activities (**Exhibit D**). The contracted services provided by the LASD also include the activities claimed by the city for this mandated program. The city's staff did not perform any of the reimbursable activities claimed during the audit period and the city did not incur any payroll costs for this program. Rather, the city incurred contract services costs. The SCO verified and did not adjust the contract rates claimed by the city. The

city's contract hourly rates, reported in the city's amended claims (**Exhibits L-X and Tab 3**), were deemed allowable without adjustments. The SCO used the claimed contract rates to compute allowable direct costs. The contract rates include the salaries and benefits of contract employees along with overhead expenses per the LASD's Contract Law Enforcement Bureau's Cost Matrix (**Tab 16**).

The city calculated claimed costs by multiplying the contract rates (**Exhibit E**) of each contracted position by the time increment of each activity. All allowable activities claimed for this program were performed by the Deputy and Sergeant staff of the local station of the LASD. The city claimed direct costs as salaries rather than contract services. Claimed indirect costs were determined by applying a 10% indirect cost rate to the total amount of costs claimed in the salaries cost column for all fiscal years claimed.

The parameters and guidelines (section V—Claim Preparation and Submission) state that claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an ICRP if the indirect cost rate claimed exceeds 10% (**Tab 5**). The city elected to use the first option, and claim 10% of direct labor, excluding fringe benefits. However, the city did not incur any payroll or direct labor costs. All direct costs claimed by the city were, in fact, contract service costs that included salaries, benefits, and overhead costs in the claimed rates. Therefore, the indirect costs claimed by the city were determined to be unallowable for reimbursement.

The city continues to argue that the city incurs direct salary costs (via contracted employees), as well as additional overhead "within" and "outside" of its contract with the LASD, that should be reimbursable. As support, the city created sample Indirect Cost Rate Proposals (ICRPs) for FY 2006-07 through FY 2012-13 (**Exhibit F**). The city did not provide ICRPs for FY 1999-00 through FY 2005-06. The city provided its ICRPs to show additional overhead costs that it asserts should be reimbursable. However, the city is asking for the restoration of the 10% rate claimed and not the indirect cost rates based on the proposed ICRPs. Nevertheless, we will respond to the city's argument concerning the indirect costs within the submitted ICRP samples.

Within its sample ICRPs, the city proposes indirect cost rates by computing a ratio of "allowable" indirect costs to "allowable" direct costs. The city includes contract services costs of a number of LASD positions, FY 2013-14 projected city overhead costs allocated to the city's Public Safety Department, and land costs as indirect costs. For direct costs, the city includes the total amount of contract service costs with the LASD less the amounts assigned as indirect costs on its ICRPs. In addition to the fact that the city does not incur any salary costs for performing program activities, the SCO also disagrees with the composition of the city's proposed ICRPs.

#### *Contract Services within LASD Contract*

Each fiscal year of the city's contract with LASD, the city purchases a number of LASD positions (Deputies, Sergeants, Lieutenants, Station Clerks, etc.) as seen in the contract schedules (**Exhibit E**). These positions selected by the city each year represent actual direct contract service costs to the city. During a review of the city's time studies and discussions with LASD and city personnel, only two positions (56-hour Deputy and Sergeant) were identified as being involved in performing mandated activities. The costs of those two positions were correctly identified as direct costs within the city's claims and proposed ICRPs. However, the city identifies additional direct contract service costs as indirect costs within each sample ICRP. Furthermore, the city identifies all Sergeant positions as indirect costs within its ICRPs despite the costs of the Sergeant position being claimed as direct cost in the city's claims.

The city argues that the contract schedules support the fact that the claimed hourly rates do not include overhead for the Sergeant, Lieutenant, and Office Clerk positions. However, the LASD's Contract Law Enforcement Bureau contradicts this argument. The LASD provided its Cost Matrix for FY 2014-15 (the only fiscal year available for our review at the time of the audit). The Cost Matrix (**Tab 16, page**

1) details each of the individual costs that comprise the contract rates for Deputy position found within the annual contract schedules.

The Cost Matrix provided by the LASD shows that of the total purchase price for a 56-hour Deputy position, 43% is for salaries, 31% is for employee benefits, and 26% is for other support costs. The other support costs include a number of administrative costs including, but not limited to:

- Salaries and Benefits for the Sergeant, Lieutenant, Captain, and Clerical/Administrative positions;
- Services and Supplies;
- Administrative Support; and
- Patrol Support.

The city is attempting to justify the use of direct contract costs as indirect costs to receive reimbursement for overhead costs that are already included in the contract service rates claimed. If allowed, this would result in a duplication of costs claimed by the city.

#### *Additional Overhead Incurred Outside of the Contract*

In addition to the direct contract service costs, the city also includes costs allocated to the Public Safety Department from the city's FY 2013-14 cost allocation plan and the cost of land donated by the city under the indirect costs column in its proposed ICRPs.

#### **Land Donation**

The city included \$300,000 as indirect costs within its ICRPs for the donation of land and infrastructure improvements. However, the program's parameters and guidelines and OMB Circular-87 (**Tab 17**) state that these costs should not be included within the city's ICRP indirect costs.

Section V (B) of the parameters and guidelines states (**Tab 5**):

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B).

2 CFR Part 225, Appendix B.12.a states (**Tab 17**):

Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of recipient, are unallowable.

#### **City Staff Costs – City Allocation Plan**

The city included \$1,001,171 as indirect costs within each of the proposed ICRPs for the city-wide salaries allocated to the city's Public Safety Department. The city obtained the salary cost figure from the city's FY 2013-14 Cost Allocation Plan (**Exhibit G**). This salary cost figure is inappropriate for the city to include in its proposed ICRPs for the following reasons:

- No city employee, including staff within the Public Safety Department, performs any activities claimed. Thus, the city does not incur any salary costs (direct or indirect) for this program, as the program activities are performed by the LASD staff.
- The city is using figures from the FY 2013-14 Cost Allocation Plan as indirect costs for the ICRPs proposed for FY 2006-07 through FY 2012-13.

- The city includes no direct costs of the Public Safety Department in its proposed ICRPs, with the exception of the LASD contract service costs. However, the city includes the total amount of costs allocated to Public Safety Department in the Cost Allocation Plan as indirect costs.

Based on the information provided, we believe the indirect cost adjustment determined during the audit should remain unchanged. We disagree with the city for the following reasons:

- The city did not incur any direct labor costs to which to apply the 10% indirect cost rate;
- The city claimed direct contract service rates that included overhead already built-in; and
- The city proposed an ICRP methodology that included ineligible costs to support its assertions that the city incurred additional indirect costs in excess of 10% rate claimed.

#### IV. CONCLUSION

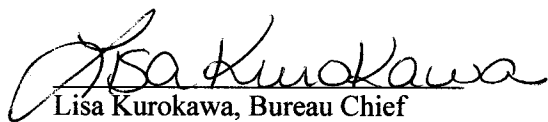
The SCO audited the City of Palmdale's claims for costs of the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports program (Penal Code Sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958 (AB 1058); Statutes 1980, Chapter 1071 (SB 781); Statutes 1981, Chapter 435 (AB 518); Statutes 1982, Chapter 162 (AB 2303); Statutes 1982, Chapter 905 (SB 1848); Statutes 1984, Chapter 1423 (SB 1899); Statutes 1984, Chapter 1613 (AB 2709); Statutes 1985, Chapter 1598 (AB 505); Statutes 1986, Chapter 1289 (AB 1981); Statutes 1986, Chapter 1496 (AB 3608); Statutes 1987, Chapter 82 (AB 80); Statutes 1987, Chapter 531 (AB 1632); Statutes 1987, Chapter 1459 (SB 1219); Statutes 1988, Chapter 269 (AB 3022); Statutes 1988, Chapter 1497 (SB 2457); Statutes 1988, Chapter 1580 (AB 4585); Statutes 1989, Chapter 153 (AB 627); Statutes 1990, Chapter 650 (SB 2423); Statutes 1990, Chapter 1330 (SB 2788); Statutes 1990, Chapter 1363 (AB 3532); Statutes 1990, Chapter 1603 (SB 2669); Statutes 1992, Chapter 163 (AB 2641); Statutes 1992, Chapter 459 (SB 1695); Statutes 1992, Chapter 1338 (SB 1184); Statutes 1993, Chapter 219 (AB 1500); Statutes 1993, Chapter 510 (SB 665); Statutes 1996, Chapter 1080 (AB 295); Statutes 1996, Chapter 1081 (AB 3554); Statutes 1997, Chapter 842 (SB 644); Statutes 1997, Chapter 843 (AB 753); Statutes 1997, Chapter 844 (AB 1065); Statutes 1999, Chapter 475 (SB 654); Statutes 1999, Chapter 1012 (SB 525); and Statutes 2000, Chapter 916 (AB 1241); California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91) for the period of July 1, 1999, through June 30, 2013. The city claimed \$5,600,497 for the mandated program. Our audit found that \$2,961,652 is allowable, and \$2,638,845. The costs are unallowable primarily because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs.

The Commission should find that: (1) The SCO correctly reduced the city's FY 1999-2000 claim by \$133,762; (2) the SCO correctly reduced the city's FY 2000-01 claim by \$145,875; (3) the SCO correctly reduced the city's FY 2001-02 claim by \$158,527; (4) the SCO correctly reduced the city's FY 2002-03 claim by \$171,469; (5) the SCO correctly reduced the city's FY 2003-04 claim by \$185,144; (6) the SCO correctly reduced the city's FY 2004-05 claim by \$188,686; (7) the SCO correctly reduced the city's FY 2005-06 claim by \$203,147; (8) the SCO correctly reduced the city's FY 2006-07 claim by \$241,204; (9) the SCO correctly reduced the city's FY 2007-08 claim by \$281,692; (10) the SCO correctly reduced the city's FY 2008-09 claim by \$260,679; (11) the SCO correctly reduced the city's FY 2009-10 claim by \$282,577; (12) the SCO correctly reduced the city's FY 2010-11 claim by \$204,913; (13) the SCO correctly reduced the city's FY 2011-12 claim by \$92,654; and (14) the SCO correctly reduced the city's FY 2012-13 claim by \$88,516.

**V. 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 February 22, 2018, at Sacramento, California, by:

A handwritten signature in cursive script that reads "Lisa Kurokawa". The signature is written in black ink and is positioned above the printed name.

Lisa Kurokawa, Bureau Chief  
Division of Audits  
State Controller's Office



**Tab 3**

**Claim for Payment  
INTERAGENCY CHILD ABUSE AND NEGLECT  
(ICAN) INVESTIGATION REPORTS**

**State Controller Use Only**

(19) Program Number: 00358

**Program**

(20) Date Filed: / /

**358**

(21) LRS Input: / /

(01) Claimant Identification Number 9819620

(22) FORM 1, (04) A.1.g

(02) Claimant Name City of Palmdale

(23) FORM 1, (04) A.2.g

Mailing Address 38300 N Sierra

(24) FORM 1, (04) B.1.g

Street Address or P.O. Box

(25) FORM 1, (04.1) g

82999

City Palmdale

(26) FORM 1, (04) B.2.f.1) g

State CA Zip Code 93550

(27) FORM 1, (04.2) g

Type of Claim	Estimated Claim	Reimbursement Claim
(03) Estimated	<input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
(04) Combined	<input type="checkbox"/>	(10) Combined <input type="checkbox"/>
(05) Amended	<input type="checkbox"/>	(11) Amended <input type="checkbox"/>

(28) FORM 1, (04) B.3.a. g

(29) FORM 1, (04) B.3.b. g

(30) FORM 1, (04) B.4. g

(31) FORM 1, (04) B.5. g

(32) FORM 1, (04) B.6. g

(33) FORM 1, (06)

10

(34) FORM 1, (07)

8300

(35) FORM 1, (09)

Fiscal Year of Cost (06) 2012-13

(36) FORM 1, (10)

Total Claimed (07) \$91,299

Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable) (14)

Less: Estimated Claim Payment Received (15)

Net Claimed Amount (16) \$91,299

Due from State (08) (17) \$91,299

Due to State (09) (18)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative

Date

*Karen Johnston*

Date Signed

*7/3/2014*

Karen Johnston

Telephone Number (661) 267-5411

Finance Manager

Email Address [kjohnston@cityofpalmdale.org](mailto:kjohnston@cityofpalmdale.org)

Name of Contact Person for Claim

Telephone Number

Email Address

**Annette S. Chinn (CRS)**

**(916) 939-7901**

**[ACHinnCRS@aol.com](mailto:ACHinnCRS@aol.com)**



**MANDATED COSTS  
(ICAN) INVESTIGATION REPORTS  
CLAIM SUMMARY**

FORM  
AA-2

(01) Claimant: **City of Palmdale** (02) Fiscal Year Costs Were Incurred: **2012-13**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

**A. One-Time Costs**

- Update Policies and Procedures & develop ICAN due process procedures  Develop training to implement ICAN requirements

**B. On-Going Costs**

- |  |   |
|--|---|
| <input type="checkbox"/> 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)                    | <input type="checkbox"/> f. Additional cross-reporting in cases of death  |
| 2. Reporting Between Local Departments   | 2. County welfare department  |
| <input checked="" type="checkbox"/> a. Accept & refer abuse report when a dept. lacks jurisdiction | <input type="checkbox"/> i. Cross report death cases to law enforcement   |
| <input type="checkbox"/> b. Cross-rept from Co. Welfare to law enforcement                         | <input type="checkbox"/> ii. Create a record in the CWS/CMS system        |
| <input type="checkbox"/> c. Cross-report from Law Enforcement to Co Welfare & DA                   | <input type="checkbox"/> iii. Enter info in CWS/CMS if death not abuse    |
| <input type="checkbox"/> d. Receipt of cross report by DA  | 3. Reporting to DOJ   |
| <input type="checkbox"/> e. Report by phone & send written report to licensing agency              | <input type="checkbox"/> a. Complete investigation to prepare a report    |
| f. Additional cross reporting in cases of child death  | <input type="checkbox"/> b. Prepare/submit report for substantiated cases |
| <input type="checkbox"/> 1) Police/Sheriff cross report all cases of child death to Co. Welfare    | <input type="checkbox"/> 4. Notify abuser they are reported to CACI       |
|  | <input type="checkbox"/> 5. Mandated 8 yr record retention                |
|  | <input type="checkbox"/> 6. Provide due process procedures to CACI        |

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
<b>Deputy</b> Transfer a call electronically or immediately refer the case to an agency with proper jurisdiction.	\$122.07		3.84	\$469					\$469
<b>(05) Total</b>			<b>3.84</b>	<b>\$469</b>					<b>\$469</b>

**MANDATED COSTS  
(ICAN) INVESTIGATION REPORTS  
CLAIM SUMMARY**

FORM  
AA-2

(01) Claimant: **City of Palmdale** (02) Fiscal Year Costs Were Incurred: **2012-13**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

**A. One-Time Costs**

- Update Policies and Procedures & develop ICAN due process procedures  Develop training to implement ICAN requirements

**B. On-Going Costs**

- |   |   |
|---|---|
| <input type="checkbox"/> 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)                 | <input type="checkbox"/> f. Additional cross-reporting in cases of death  |
| <input type="checkbox"/> 2. Reporting Between Local Departments                                 | <input type="checkbox"/> 2. County welfare department                     |
| <input type="checkbox"/> a. Accept & refer abuse report when a dept. lacks jurisdiction         | <input type="checkbox"/> i. Cross report death cases to law enforcement   |
| <input type="checkbox"/> b. Cross-rept from Co. Welfare to law enforcement                      | <input type="checkbox"/> ii. Create a record in the CWS/CMS system        |
| <input checked="" type="checkbox"/> c. Cross-report from Law Enforcement to Co Welfare & DA     | <input type="checkbox"/> iii. Enter info in CWS/CMS if death not abuse    |
| <input type="checkbox"/> d. Receipt of cross report by DA                                       | <input type="checkbox"/> 3. Reporting to DOJ                              |
| <input type="checkbox"/> e. Report by phone & send written report to licensing agency           | <input type="checkbox"/> a. Complete investigation to prepare a report    |
| <input type="checkbox"/> f. Additional cross reporting in cases of child death                  | <input type="checkbox"/> b. Prepare/submit report for substantiated cases |
| <input type="checkbox"/> 1) Police/Sheriff cross report all cases of child death to Co. Welfare | <input type="checkbox"/> 4. Notify abuser they are reported to CACI       |
|   | <input type="checkbox"/> 5. Mandated 8 yr record retention                |
|   | <input type="checkbox"/> 6. Provide due process procedures to CACI        |

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
<b>Deputy</b>	\$122.70		542.90	\$66,614					\$66,614
<b>Sergeant</b>	\$108.72		146.40	\$15,917					\$15,917
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
<b>(05) Total</b>			<b>689.30</b>	<b>\$82,530</b>					<b>\$82,530</b>

**Tab 4**

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 900  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov



December 16, 2013

Mr. Ed Jewik  
County of Los Angeles,  
Auditor-Controller's Office  
500 West Temple Street, Room 603  
Los Angeles, CA 90012-2766

*And Affected State Agencies and Interested Parties (See Mailing List)*

**RE: Statement of Decision and Parameters and Guidelines**  
*Interagency Child Abuse and Neglect Investigation Reports, 00-TC-22*  
Penal Code Sections 11165. 9 et al.  
County of Los Angeles, Claimant

Dear Mr. Jewik:

On December 6, 2013, the Commission on State Mandates adopted the statement of decision and parameters and guidelines on the above-entitled matter.

Please contact Heidi Palchik at (916) 323-3562 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Halsey".

Heather Halsey  
Executive Director

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

**IN RE PARAMETERS AND GUIDELINES:**

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9,<sup>1</sup> 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, No. 29)<sup>2</sup>

“Child Abuse Investigation Report” Form SS 8583 (Rev. 3/91)

Period of reimbursement begins July 1, 1999, or later for specified activities added by subsequent statutes. Reimbursement ends for specified activities on January 1, 2012.

Case No.: 00-TC-22

*Interagency Child Abuse and Neglect  
Investigation Reports*

STATEMENT OF DECISION PURSUANT  
TO GOVERNMENT CODE SECTION 17500  
ET SEQ.; CALIFORNIA CODE OF  
REGULATIONS, TITLE 2, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7

*(Adopted December 6, 2013)*

*(Served December 16, 2013)*

**STATEMENT OF DECISION**

The Commission on State Mandates (Commission) adopted this statement of decision and parameters and guidelines during a regularly scheduled hearing on December 6, 2013.

<sup>1</sup> Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

<sup>2</sup> The substantive requirements of section 903 are now found at section 902, pursuant to amendments effected by Register 2010, Number 2.



Ed Jewik appeared on behalf of the claimant, the County of Los Angeles. Michael Byrne and Kathleen Lynch appeared on behalf of the Department of Finance.

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the parameters and guidelines and statement of decision by a vote of 7-0.

## **I. SUMMARY OF THE MANDATE**

These proposed parameters and guidelines pertain to the *Interagency Child Abuse and Neglect Investigation Reports* (ICAN) test claim, 00-TC-22, adopted December 6, 2007. Based on the filing date of the test claim, the period of reimbursement begins on July 1, 1999, or later for specified activities added by subsequent statutes. Some of the activities end as of January 1, 2012, due to a subsequent change in law.

The test claim addresses amendments to the Child Abuse and Neglect Reporting Act (CANRA). The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The Commission found that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, and 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903 as added by Register 98, No. 29, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

### ***Distributing the Suspected Child Abuse Report Form:***

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)<sup>3</sup>

<sup>3</sup> As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958.

### ***Reporting Between Local Departments***

#### **Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:**

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)<sup>4</sup>

#### **Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:**

*A county probation department shall:*

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)<sup>5</sup>
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)<sup>6</sup>

---

<sup>4</sup> As added by Statutes 2000, chapter 916, operative January 1, 2001.

<sup>5</sup> As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

<sup>6</sup> *Ibid.*

*A county welfare department shall:*

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)<sup>7</sup>

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)<sup>8</sup>

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:

*A city or county law enforcement agency shall:*

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)<sup>9</sup>

---

<sup>7</sup> *Ibid.*

<sup>8</sup> *Ibid.*

<sup>9</sup> As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)<sup>10</sup>
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)<sup>11</sup>

Receipt of Cross-Reports by District Attorney's Office:

*A district attorney's office shall:*

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subs. (h) and (i), now subs. (j) and (k).)<sup>12</sup>

Reporting to Licensing Agencies:

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the

<sup>10</sup> *Ibid.*

<sup>11</sup> *Ibid.*

<sup>12</sup> As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)<sup>13</sup>

Additional Cross-Reporting in Cases of Child Death:

*A city or county law enforcement agency shall:*

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)<sup>14</sup>

*A county welfare department shall:*

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)<sup>15</sup>
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)<sup>16</sup>
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)<sup>17</sup>

*Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice*

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the

<sup>13</sup> As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

<sup>14</sup> As amended by Statutes 1999, chapter 1012, operative January 1, 2000. This code section has since been renumbered as Penal Code section 11174.34, without amendment, by Statutes 2004, chapter 842.

<sup>15</sup> *Ibid.*

<sup>16</sup> *Ibid.*

<sup>17</sup> *Ibid.*

state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)<sup>18</sup>

- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)<sup>19</sup>

***Notifications Following Reports to the Child Abuse Central Index***

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)<sup>20</sup>
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)<sup>21</sup>

<sup>18</sup> Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Regulation as added by Register 98, No. 29.

<sup>19</sup> *Ibid.*

<sup>20</sup> As amended by Statutes 1997, chapter 842, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

<sup>21</sup> As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996,

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)<sup>22</sup>
- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)<sup>23</sup>

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)<sup>24</sup>

*Any city or county law enforcement agency, county probation department, or county welfare department shall:*

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

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chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

<sup>22</sup> *Ibid.*

<sup>23</sup> As amended by Statutes 1997, chapter 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. This subdivision was renumbered by Statutes 2004, chapter 842.

<sup>24</sup> *Ibid.*

### ***Record Retention***

*Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:*

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)<sup>25</sup>

*A county welfare department shall:*

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)<sup>26</sup>

The Commission found that requirements imposed on individuals, termed "mandated reporters," are not unique to government, but rather are generally applicable to all persons described in the statute. Mandated reporters, including physicians, teachers, social workers, law enforcement personnel, and members of a number of other professions, are required to report to "an agency specified in section 11165.9," whenever the mandated reporter knows or reasonably suspects that a child has been the victim of abuse or severe neglect.<sup>27</sup> These requirements are imposed upon individuals by virtue of their vocation and professional training, irrespective of whether they are employed by local government. Therefore, as discussed in the test claim statement of decision, those requirements do not constitute a state-mandated new program or higher level of service.<sup>28</sup> Additionally, some duties found in the test claim statutes are not new, or are otherwise excluded from reimbursement, pursuant to the Commission's findings in the test claim statement of

<sup>25</sup> As amended by Statutes 1997, chapter 842.

<sup>26</sup> *Ibid.*

<sup>27</sup> Penal Code section 11166(a) (Added by Stats. 1980, ch. 1071. Amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, ch. 269; Stats. 1988, ch. 1580; Stats. 1990, ch. 1603 (SB2669); Stats. 1992, ch. 459 (SB1695); Stats. 1993, ch. 510 (SB665); Stats. 1996, ch. 1080 (AB295); Stats. 1996, ch. 1081 (AB3354); Stats. 2000, ch. 916 (AB1241); Stats. 2001, ch. 133 (AB102); Stats. 2002, ch. 936 (AB299); Stats. 2004, ch. 823 (AB20); Stats. 2004, ch. 842 (SB1313); Stats. 2005, ch. 42 (AB299); Stats. 2005, ch. 713 (AB776); Stats. 2006, ch. 701 (AB525); Stats. 2007, ch. 393 (AB673); Stats. 2010, ch. 123 (AB2380); Stats. 2012, ch. 728 (SB71); Stats. 2012, ch. 517 (AB1713); Stats. 2012, ch. 521 (AB1817)).

<sup>28</sup> See *County of Los Angeles v. State* (1987) 43 Cal.3d 46, at p. 56.



decision. Furthermore, maintaining the Child Abuse Central Index (CACI), and other duties imposed upon the Department of Justice, are not reimbursable activities because they affect state government, rather than local government.

But the duties imposed on city and county law enforcement agencies, county welfare departments, and county probation departments, where authorized, to receive reports from mandated reporters of suspected child abuse; to refer those reports to the correct agency when the recipient agency lacks jurisdiction; to cross-report to other local agencies with concurrent jurisdiction and to the district attorneys' offices; to report to licensing agencies; to make additional reports in the case of a child's death from abuse or neglect; to distribute the standardized forms to mandated reporters; to investigate reports of suspected child abuse to determine whether to report to the Department of Justice; to notify suspected abusers of listing in the Child Abuse Central Index; and to retain records, as specified, *are* unique to local government, and were determined to constitute a reimbursable state-mandated program pursuant to article XIII B, section 6 of the California Constitution. A small number of activities were also approved for county licensing agencies and district attorneys' offices, as provided.

## II. PROCEDURAL HISTORY

The test claim was filed on June 29, 2001, by the County of Los Angeles (claimant), and was partially approved by the Commission on December 6, 2007, by a vote of 7 to 0.<sup>29</sup>

The adopted statement of decision was issued December 19, 2007, with instructions for the claimant to file proposed parameters and guidelines within 30 days. The claimant submitted proposed parameters and guidelines on January 14, 2008. On December 2, 2008, the claimant requested a prehearing conference on the draft parameters and guidelines. Pursuant to the prehearing on December 11, 2008, the parties agreed that they would develop a reasonable reimbursement methodology (RRM) and submit the proposal to the Commission by April 1, 2009. On March 10, 2009, the claimant submitted a request for a second prehearing. Pursuant to the second prehearing, Commission staff issued proposed schedules for the parties resulting in a tentative hearing date between September 2009 and January 2010. When the claimant failed to submit the proposed RRM for addition to the parameters and guidelines within the proposed schedules, Commission staff warned, in a letter dated August 19, 2009, that "if a proposed reimbursement methodology is not submitted by September 1, 2009," the Commission would proceed in adopting an actual cost parameters and guidelines at the December 2009 hearing. The claimant requested a third prehearing, which was set for October 29, 2009. At the third prehearing, it was determined that the initial proposed parameters and guidelines did not describe the reimbursable activities consistently with the surveys that were being circulated to evaluate costs and form the proposed unit rate RRM. As a result, the claimant submitted revised proposed parameters and guidelines, on January 28, 2010, attempting to describe the reimbursable activities more in line with the information requested in the surveys.

On March 11, 2010, the Department of Social Services (CDSS) requested an extension of time to file comments on the revised proposed parameters and guidelines. On March 12, 2010, the State Controller's Office (SCO) requested an extension of time to file comments on the revised proposed parameters and guidelines. On March 18, 2010, CDSS submitted written comments on

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<sup>29</sup> Exhibit A, Test Claim Statement of Decision, at pp. 1-2; 21-38.

the revised proposed parameters and guidelines.<sup>30</sup> On March 30, 2010 the Department of Finance (DOF) submitted written comments on the revised proposed parameters and guidelines.<sup>31</sup> On April 1, 2010, SCO submitted written comments on the revised proposed parameters and guidelines.<sup>32</sup> On May 18, 2010, the claimant submitted rebuttal comments and a second revised proposed parameters and guidelines.<sup>33</sup>

On March 12, 2013, Commission staff issued a draft proposed statement of decision and parameters and guidelines.<sup>34</sup> On March 20, 2013, the claimant requested an extension of time to file comments, from April 2, 2013 to May 2, 2013, and a postponement of the hearing date from April 19, 2013 to May 24, 2013. The request for extension and postponement was granted for good cause. On March 27, 2013 the SCO filed comments on the draft proposed statement of decision and parameters and guidelines.<sup>35</sup> On April 17, 2013, the claimant filed comments on the draft proposed statement of decision and parameters and guidelines.<sup>36</sup> On April 19, 2013, DOF filed a request for extension and postponement, which was granted for good cause on April 22, 2013, extending time to file comments until June 7, 2013, and setting the matter for hearing on July 26, 2013.

On June 7, 2013, DOF submitted comments on the draft proposed statement of decision, suggesting that Proposition 30, adopted by the voters in 2012, might have an impact on the Commission's findings regarding costs mandated by the state.<sup>37</sup> On June 10, 2013, CDSS submitted comments on the draft proposed statement of decision, requesting that the Commission consider the potential impact of Proposition 30 and the 2011 Realignment legislation.<sup>38</sup>

On June 14, 2013, Commission staff issued a request for comments and additional briefing addressing the 2011 Realignment Legislation and Proposition 30, and the possible impacts on existing public safety-related mandates, such as the *ICAN* program.<sup>39</sup> On July 8, 2013, DOF

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<sup>30</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines.

<sup>31</sup> Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines.

<sup>32</sup> Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines.

<sup>33</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

<sup>34</sup> Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines.

<sup>35</sup> Exhibit J, SCO Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>36</sup> Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>37</sup> Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>38</sup> Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>39</sup> Exhibit N, Commission Request for Comments on New Substantive Issue.

requested an extension of time to file comments and postponement of the hearing to the December 6, 2013 hearing, which was granted for good cause.<sup>40</sup> The parties and interested parties submitted comments in response to Commission staff's request on September 3 and 5, 2013.<sup>41, 42, 43</sup>

### **III. POSITION OF THE PARTIES**

#### **A. Claimant's Position and Proposed Parameters and Guidelines**

The claimant's revised proposed parameters and guidelines offered a combination of actual cost reimbursement for some activities and standard times-based RRM for others. In response to agency comments, the claimant submitted rebuttal comments and a *second revised* proposed parameters and guidelines, which introduced a "streamlined three-tiered classification of required investigations,"<sup>44</sup> but otherwise made no changes to the prior revised proposed parameters and guidelines. For that reason, both the revised proposed parameters and guidelines and the second revised proposed parameters and guidelines are analyzed below.

The claimant proposes actual cost reimbursement for most activities expressly approved in the statement of decision, and most activities alleged to be reasonably necessary to complete those activities, including a number of case-specific investigative activities and costs, such as polygraph testing, DNA testing, medical examinations, and other evidence-gathering activities. In addition, the claimant proposes standard time RRM for the following repetitive activities:

- For law enforcement to complete an investigation of suspected child abuse to determine whether a report is unfounded, substantiated or inconclusive: multiple standard time RRM are proposed by the claimant based upon the level of investigation required in each case;<sup>45</sup> and
- For county welfare departments to complete certain reports and comply with specified notice requirements.<sup>46</sup>

The activities proposed for reimbursement by the claimant are based on declarations in the record detailing the procedures that Los Angeles County Sheriff's Department employs to investigate reports of suspected child abuse. The standard times were developed on the basis of survey information collected from Los Angeles County Sheriff's Department personnel, and

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<sup>40</sup> Exhibit O, DOF Request for Extension and Postponement.

<sup>41</sup> Exhibit P, CSAC Response to Commission Request for Comments.

<sup>42</sup> Exhibit Q, County of LA Response to Commission Request for Comments.

<sup>43</sup> Exhibit R, DOF Response to Commission Request for Comments.

<sup>44</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 6.

<sup>45</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 14-18.

<sup>46</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

provide reimbursement for repetitive activities conducted by law enforcement agencies when inquiring into reports of suspected child abuse. Standard time RRM's are proposed for three levels of investigations, based on the progress of the investigation, Level 1 being the lowest level.

In cases in which the report is facially inaccurate, or where a preliminary investigation results in a finding that no abuse has occurred, standard times are proposed for the recordkeeping and investigative activities necessary to receive and track the report, and to decide not to forward the report to DOJ; these cases are described as levels 1 and 2, and include receiving and reviewing the initial report, and, where necessary, tasking a patrol officer to conduct interviews and preliminary investigation, concluding with closure of the case, which includes supervisory review.<sup>47</sup> Cases in which some evidence is adduced that necessitates further investigation are categorized as level 3 investigations. Level 3 includes follow-up interviews conducted by a "Child abuse investigator," conducting a background check on the suspect(s), conferring with social services, and writing additional reports, including the CACI report required for DOJ.<sup>48</sup> The claimant proposes applying one of the standard times to each category of case, as reported by each eligible claimant, and multiplying the standard times by the hourly pay rates for each law enforcement agency.

The standard times RRM's proposed for county welfare agencies to prepare and submit certain reports and satisfy certain notice requirements were developed on the basis of information from CDSS detailing the procedures required of individual county welfare agencies, and surveys of eligible agencies in Los Angeles County taken to determine how much time is spent on each activity. The standard times are proposed for the completion of the Child Abuse Summary Report form, the Suspected Child Abuse Report form, the Notice of Child Abuse Central Index Listing form, filing copies of the forms, and responding to Department of Justice requests. The standard times are proposed to be applied to the number of these activities completed, multiplied by the hourly pay rates for eligible county welfare departments. The proposed RRM's are silent regarding reimbursement for probation departments that may perform some of the activities proposed for the RRM's.

In response to the draft proposed statement of decision issued March 12, 2013, the claimant submitted rebuttal comments and declarations in support. The claimant continues to stress that the scope of investigation for which reimbursement is required includes regulations put in place by DOJ *after the test claim decision*, which require a full investigation, including gathering and preserving evidence. The claimant argues that these activities should therefore be reimbursable. In the additional declarations submitted by the claimant, each declarant expressed a belief that *all investigative activities and steps necessary to complete an investigation* must be reimbursed.<sup>49</sup> In addition, the claimant continues to argue for reimbursement for annual training of "ICAN

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<sup>47</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 15-16.

<sup>48</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

<sup>49</sup> Exhibit K, Claimant's Comments on Draft Proposed Parameters and Guidelines.

staff” and reimbursement for developing and updating software and computer systems to track and process child abuse reports.<sup>50</sup>

In response to Commission staff’s request for comments on the realignment issue, the claimant argued that “the ICAN statutes are not funded by the 2011 Realignment Legislation” and therefore article XIII, section 36 had no effect on mandate reimbursement for the ICAN activities.<sup>51</sup>

#### **B. CDSS Position**

CDSS urges the Commission to reject claimant’s proposed parameters and guidelines, including the proposed law enforcement RRM, “because the activities described in it are not related to or required by CANRA.” CDSS argues at length that CANRA does not give rise to any affirmative duty to investigate child abuse, and that in any event the investigative activities called for in the claimant’s revised proposed parameters and guidelines reach deep into the realm of criminal investigative activities. CDSS argues that local law enforcement has a responsibility to investigate suspected child abuse, but that responsibility is not grounded in the provisions of CANRA. CDSS does not discuss the county welfare standard times and the activities involved in its comments, addressing only the activities and proposed standard times for law enforcement.<sup>52</sup>

On June 10, 2013, CDSS filed comments on the draft staff analysis, in which CDSS concludes that the draft parameters and guidelines “appear appropriate and reasonable, and the California Department of Social Services supports them.” With respect to offsetting revenues, CDSS asserts that counties receive “significant state funding for the activities of social workers,” and that a 1991-1992 realignment of Child Welfare Services Programs (AB 948) constitutes a potential offset. CDSS also declares that “[w]e also would expect the Commission to consider the implications of the [2011] realignment agreements’ statutory and constitutional changes in any reimbursable cost estimates beyond 2011.”<sup>53</sup>

#### **C. DOF Position**

DOF opposes the adoption of the claimant’s revised proposed parameters and guidelines on the ground that “the proposed RRM inappropriately includes the totality of its law enforcement response to reports of child abuse, and all activities leading up to a full criminal prosecution.” DOF argues that “the activities in levels 3, 4, and 5 are not requirements of CANRA but a more extensive investigation needed for the criminal justice system to apprehend and prosecute a criminal and therefore should not be reimbursable.” DOF urges instead that “only those activities directly related to an investigation conducted to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive, should be reimbursable.”<sup>54</sup>

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<sup>50</sup> *Ibid.*

<sup>51</sup> Exhibit Q, Claimant’s Response to Commission Request for Comments.

<sup>52</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 1.

<sup>53</sup> Exhibit M, CDSS Comments on Draft Proposed Parameters and Guidelines.

<sup>54</sup> Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 1.

On June 7, 2013, DOF submitted comments on the draft proposed parameters and guidelines, stating, “[g]enerally we have no concerns with the reimbursable activities as they appear to be consistent with the statement of decision.” However, DOF did suggest that the 2011 realignment would impact not only the scope of costs mandated by the state, but the extent to which the activities themselves are mandated.<sup>55</sup>

DOF responded to Commission staff’s request for comments on the realignment issue, concluding, “[a]fter deliberating the questions, as well as the ICAN activities[,]” that “the approved activities under the ICAN statutes are reimbursable under the law.”<sup>56</sup> DOF stated that it “does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government,” and therefore article XIII, section 36 is not applicable to the ICAN activities.<sup>57</sup>

#### **D. SCO Position**

The SCO states that “the activities specified in Section IV B [Reimbursable Activities] do not clearly identify the mandated activities in the Statement of Decision adopted by the Commission on December 19, 2007.” SCO requests that the activities to which the standard time RRM’s will apply be correlated to the reimbursable activities specified in the statement of decision. SCO also suggests that the activities should be segregated between one-time and on-going activities. And, SCO recommends that only an RRM rate or actual cost methodology be applied to each activity, not “a combination of actual cost and or standard cost methodologies,” as proposed in the claimant’s revised proposed parameters and guidelines.<sup>58</sup> On March 27, 2013, the SCO submitted comments on the draft proposed statement of decision, in which it recommended “no changes.”<sup>59</sup>

#### **IV. COMMISSION FINDINGS**

Commission staff has reviewed the claimant’s proposed parameters and guidelines and comments received. Non-substantive, technical changes, for purposes of clarification, consistency, and conformity to the statement of decision and statutory language have been made, and are not addressed in this analysis. The following analysis addresses only substantive changes to the activities approved in the statement of decision, and to the claimant’s proposed parameters and guidelines, and incorporates changes to the parameters and guidelines proposed by the parties, where appropriate. The analysis also addresses whether the evidence in the record supports the adoption of the proposed RRM’s.

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<sup>55</sup> Exhibit L, DOF Comments on Draft Proposed Parameters and Guidelines.

<sup>56</sup> Exhibit R, DOF Response to Commission Request for Comments, at pp. 1-2.

<sup>57</sup> *Ibid.*

<sup>58</sup> Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at pp. 1-2.

<sup>59</sup> Exhibit J, SCO Comments on Draft Proposed Statement of Decision.

**A. Substantive Changes in Law Affecting the Period of Reimbursement for Some Activities (Section III. of Proposed Parameters and Guidelines)**

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 that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later, as specified, for statutes effective after July 1, 1999.

Here, the period of reimbursement must also take account of the subsequent amendments made to the test claim statutes that ended, or limited, some of the reimbursable activities. Statutes 2011, chapter 468 (AB 717) amended Penal Code section 11169 to provide, in pertinent part:

(a) An agency specified in Section 11165.9 shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect that is *determined to be substantiated*, other than cases coming within subdivision (b) of Section 11165.2. An agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is *substantiated*, as defined in Section 11165.12. If a report has previously been filed which subsequently proves to be not substantiated, the Department of Justice shall be notified in writing of that fact and shall not retain the report. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. An agency specified in Section 11165.9 receiving a written report from another agency specified in Section 11165.9 shall not send that report to the Department of Justice.

(b) On and after January 1, 2012, a police department or sheriff's department specified in Section 11165.9 shall no longer forward to the Department of Justice a report in writing of any case it investigates of known or suspected child abuse or severe neglect.

(c) At the time an agency specified in Section 11165.9 forwards a report in writing to the Department of Justice pursuant to subdivision (a), the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI). The notice required by this section shall be in a form approved by the Department of Justice. The requirements of this subdivision shall apply with respect to reports forwarded to the department on or after the date on which this subdivision becomes operative.<sup>60</sup>

Prior to the 2011 amendment, this section required agencies specified in section 11165.9<sup>61</sup> to forward to DOJ, after investigation, reports of suspected child abuse or neglect that were

<sup>60</sup> Penal Code section 11169 (Stats. 2011, ch. 468 (AB 717)) [emphasis added].

<sup>61</sup> Penal Code section 11165.9 lists the agencies to which the remaining sections of the Child Abuse and Neglect Reporting Act apply: city and county police and sheriff's departments, except school district police or security departments; county welfare departments; and county probation

determined to be “not unfounded.”<sup>62</sup> By changing the requirement from those cases that were “not unfounded,” to only those that are “substantiated,” the amended section now excludes an “inconclusive” case, meaning that forwarding to DOJ “inconclusive” reports of suspected child abuse or neglect is no longer reimbursable as of the effective date of the amendment, January 1, 2012.<sup>63</sup>

The new section also provides that law enforcement agencies “shall no longer” forward reports of suspected child abuse to DOJ, even if those reports are substantiated. Therefore, for law enforcement agencies only, reimbursement for forwarding reports of suspected child abuse to DOJ is no longer mandated as of January 1, 2012. This change was intended, in part, to provide cost savings to the state by limiting the mandate, including ending reimbursement for all law enforcement investigations required to satisfy the reporting requirements.<sup>64</sup> However, AB 717 did not change any other statutory or common law requirements imposed upon police officers, as mandated reporters, to investigate child abuse pursuant to Penal Code section 11166. The Commission, in its statement of decision on the test claim, specifically found that section 11166 did not impose a reimbursable mandate on local government since the duty of a mandated reporter is not unique to government.<sup>65</sup> Therefore, beginning January 1, 2012, for law enforcement only, the activity of investigating child abuse, for purposes of preparing the report to DOJ, is no longer a reimbursable activity.

Note also that subdivision (c) requires that “At the time an agency specified in Section 11165.9 forwards a report [to DOJ]...the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI).” Because this notice requirement is triggered by the report forwarded to DOJ, and law enforcement agencies are no longer required to forward reports to DOJ pursuant to section 11169(b), law enforcement agencies are also no longer required to notify the suspected child abuser that he or she has been listed in CACI, at the time a report is forwarded. And, because

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departments where designated by the county to receive reports of suspected child abuse from mandated reporters. (Stats. 2000, ch. 916).

<sup>62</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Code of Regulations, Title 11, section 903 (Register 98, No. 29); “Child Abuse Investigation Report” Form SS 8583.

<sup>63</sup> Penal Code section 11169 (As amended by Stats. 2011, ch. 468 (AB 717)).

<sup>64</sup> See Exhibit X, AB 717 Senate Committee Analysis [“By deleting the requirement to report inconclusive reports, as well as limiting CACI reporting agencies to child welfare and probation departments, the provisions of this bill will result in future state-reimbursable cost savings due to reduced mandated reporting workload on local reporting agencies”].

<sup>65</sup> See e.g. *Alejo v. City of Alhambra*, 75 Cal.App.4th 1180, addressing the duty of a law enforcement officer, as a mandated reporter, to investigate alleged child abuse reported to the officer; see also 11165.14, addressing the duty of law enforcement to investigate a child abuse complaint filed by a parent or guardian of a pupil with a school or an agency specified in Section 11165.9 against a school employee or other person that commits an act of child abuse against a pupil at a schoolsite. However, these investigative requirements have not been found to impose reimbursable state-mandated programs.



only "substantiated" reports, rather than all reports that are "not unfounded" are now required to be forwarded to DOJ, the requirement for other agencies subject to the mandate to inform the suspected child abuser of the listing in the CACI will arise with diminished frequency. However, a number of other notice requirements approved in the test claim statement of decision remain unaffected by the amendments made by Statutes 2011, chapter 468. The remaining activities relating to notice requirements approved by the Commission arise from section 11170, and are unaffected by the substantive amendments to the test claim statutes; the code section from which these activities arise was not substantively altered by Statutes 2011, chapter 468. Furthermore, these activities are triggered by events other than the initial listing in the CACI or initial forwarding of a report to DOJ, which were substantively altered by Statutes 2011, chapter 468. The remaining notice requirements are therefore included in the parameters and guidelines without further analysis.

Based on the foregoing analysis and discussion, the language of Section III, Period of Reimbursement, reflects the ending of certain activities, as of January 1, 2012. Additionally, for purposes of clarity, activities that are ended by subsequent amendments are specified in Section IV, Reimbursable Activities.

#### **B. Reimbursable Activities (Section IV. of Proposed Parameters and Guidelines)**

The majority of reimbursable activities included in the parameters and guidelines are drawn directly from the test claim statement of decision, and are approved without substantial analysis. However, for purposes of clarity and consistency, the parameters and guidelines provide, consistent with Penal Code section 11165.9, that "city and county law enforcement agencies" and "city or county police or sheriff's departments" are used interchangeably throughout the test claim statutes, and this analysis, and are not distinct entities subject to the mandate, as might be inferred from the test claim statement of decision. Additionally, for purposes of clarity and consistency, activities relating to obtaining the original investigative report and drawing independent conclusions, and retaining records of suspected child abuse reports, will be analyzed briefly. And finally, the scope of the activities approved in the test claim statement of decision pertaining to investigations and forwarding reports to DOJ is analyzed at length.

#### **One-Time Activities: Developing Policies and Procedures to Implement the Mandate, Including Due Process Procedures**

Government Code section 17557 provides that "[t]he proposed parameters and guidelines may include proposed reimbursable activities that are reasonably necessary for the performance of the state-mandated program."<sup>66</sup> The Commission's regulations provide that parameters and guidelines shall include "a description of the most reasonable methods of complying with the mandate." "The most reasonable methods of complying with the mandate' are those methods not specified in statute or executive order that are necessary to carry out the mandated program."<sup>67</sup> The claimant has proposed the following reasonably necessary activities:

<sup>66</sup> Government Code section 17557 (as amended by Stats. 2010, ch. 719 § 32 (SB 856) effective October 19, 2010; Stats. 2011, ch. 144 (SB 112)).

<sup>67</sup> Code of Regulations, Title 2, section 1183.1(a)(4) (Register 96, No. 30; Register 2005, No. 36).

- 1) *Annually, update Departmental policies and procedures necessary to comply with ICAN's requirements.*
- 2) *Periodically, meet and confer with State and local agencies in coordinating ICAN cross-reporting and collaborative efforts.*
- 3) *Annually, train ICAN staff in State Department of Justices' [DOJ] ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate participants and instructors for their time in participating in an annual training session and to provide necessary facilities, training materials and audio visual presentations.*
- 4) *Periodically, to develop, update or obtain computer software and obtain equipment necessary for ICAN cross-reporting and reporting to DOJ.*
- 5) *Testing and evaluation costs that are incurred when reasonably necessary to make an evidentiary finding. Reimbursement is provided for the costs of tests and evaluations on suspects as well as victims. Victim costs include those incurred for medical exams for sexual assault and/or physical abuse, mental health exams, and, where the victim dies, for autopsies. Suspect costs include those incurred for DNA and polygraph testing. Also included, when reasonably necessary to make an evidentiary finding are the costs of video-taping interviews of victims and suspects.*
- 6) *Due process costs incurred by law enforcement and county welfare agencies to develop and maintain ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI].<sup>68</sup>*

SCO recommended, in its comments, that the proposed reasonably necessary activities "be delineated between One-time and Ongoing Activities." The Commission agrees; identification of one-time and ongoing activities is a necessary and usual convention of parameters and guidelines, and the parameters and guidelines for this mandated program therefore include such delineation.

Government Code section 17559 provides that a claimant or the state may petition to set aside a Commission decision not supported by substantial evidence. The Commission's regulations provide that hearings need not be conducted according to strict and technical rules of evidence, but that evidence must be "the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs," and that hearsay evidence will usually not be sufficient to support a finding unless admissible over objection in a civil action. The regulations also provide for admission of oral or written testimony, the introduction of exhibits, and taking official notice "in the manner and of such information as is described in Government Code section 11515." Therefore the reasonably necessary activities proposed must be supported by substantial evidence in order to withstand judicial review, and that evidence must include something other than hearsay evidence.

<sup>68</sup> See Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at p. 25.

With respect to activity 1), above, SCO suggested that “Annually updating Departmental policies and procedures,” as proposed, should be only reimbursable as a one-time activity. SCO therefore recommended striking the word “annually” above, and instead approving one-time reimbursement to “[d]evelop and establish policies and procedures necessary to comply with ICAN’s requirements.”<sup>69</sup> DOF, similarly, suggested striking the word “annually” and approving only a one-time reimbursement to “[u]pdate Departmental policies and procedures to comply with ICAN requirements.”<sup>70</sup>

The claimant has submitted excerpts from the Los Angeles County Sheriff’s Department Child Abuse Protocol, suggesting that the department developed a written policy for child abuse investigations. The claimant has not submitted evidence directly explaining why policy updates are necessary, but it is reasonable to assume, in this limited context, that in implementing the test claim statutes some policies and procedures required updating. Accordingly, the Commission has frequently approved similar policy and procedure updates as a reasonably necessary activity.

However, there is no evidence that compliance with ICAN requirements necessitates *annual* updates to departmental policies and procedures. Since the enactment of the test claim statute in Statutes 2000, chapter 916, very few substantive changes have been made that pertain to the mandated activities approved in the test claim statement of decision, and the claimant has not made any showing that changes to the ICAN requirements are frequent enough or substantial enough to warrant *annual updates* to policies and procedures.<sup>71</sup>

Accordingly, the Commission finds that only a one-time update of policies and procedures for the ongoing activities approved by the Commission is reasonably necessary to carry out the mandate. Reimbursement for a one-time update of policies and procedures is reflected in the parameters and guidelines.

With respect to items 2) through 5), above, the claimant did not submit evidence with its proposed parameters and guidelines to establish that the proposed activities are reasonably necessary to comply with the mandate; only unsupported assertions of necessity are found in the record.<sup>72</sup> Because there was no evidence in the record to support these items, Commission staff recommended in the draft staff analysis that items 2) through 5) be denied.<sup>73</sup> In response to the draft staff analysis, the claimant submitted comments which provide some evidence that some of the activities described in items 3) through 5) might be reasonably necessary to comply with the mandate.

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<sup>69</sup> Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

<sup>70</sup> Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 2.

<sup>71</sup> See, e.g., Statutes 2011, chapter 468 (AB 717), amending Penal Code section 11169 to provide that only substantiated reports must be forwarded to the DOJ, and not “inconclusive” reports; and to provide that as of January 1, 2012, law enforcement agencies no longer are required to forward reports of suspected child abuse to DOJ.

<sup>72</sup> Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 20-21; 26.

<sup>73</sup> Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at p. 27.

With respect to item 3), proposing annual training of "ICAN staff," the claimant submitted the declaration of Sergeant Daniel Scott, which states that "it is my information and belief that specialized training is necessary to ensure that ICAN's comprehensive child abuse referral assessments, investigations and reports are completed in a timely manner and in accordance with DOJ's requirements." Sergeant Scott further expressed a belief that ICAN training should be performed annually, so that "new ICAN staff can be promptly trained and deployed."<sup>74</sup> In addition, the claimant noted SCO's Comments in April 2010, in which it was recommended that one-time activities include training "in State Department of Justice (DOJ) ICAN requirements."<sup>75</sup> The Commission notes that both DOF and SCO expressed their agreement with the Commission's draft proposed parameters and guidelines, absent any provision for training.<sup>76</sup> However, the Commission has often provided for training with respect to past mandates, and the cross-reporting duties of local agencies, as well as the receipt of mandated reports and forwarding completed reports to DOJ, all may necessitate some amount of training. Therefore, the Commission finds that the recommendation of ICAN training one time per employee required to implement ICAN activities is reasonably necessary to comply with the mandate.

With respect to item 4), "Periodically, to develop, update or obtain computer software and obtain equipment necessary for ICAN cross-reporting and reporting to DOJ," the claimant has submitted the declaration of John E. Langstaff, "a Children Services Administrator II with the Los Angeles County Department of Children and Family Services (DFCS)." Mr. Langstaff declares that "it is his information and belief that ICAN cross-reporting allows written reports transmission by 'fax or electronic transmission' and that electronic transmission includes transmission using computers and specialized software."<sup>77</sup> Mr. Langstaff further declares that fax machines are not reliable, and that the E-SCARS system in Los Angeles County "also has a database to track or produce reports regarding transmission, receipt of the SCAR, agency personnel assigned to investigate, agency findings, comments, report numbers...and many more features." Therefore, Mr. Langstaff declares "that it is my information and belief that ICAN cross-reporting reimbursements should include those for computerized systems which are reasonably necessary in providing child abuse referrals and reports in a timely, reliable, and cost-efficient manner."<sup>78</sup> The Commission notes that in the SCO's comments on the claimant's revised proposed parameters and guidelines, the SCO did not suggest eliminating computer equipment and software entirely, but rather seemed inclined to allow reimbursement to "[d]evelop or procure computer software and equipment necessary for ICAN cross-reporting and reporting to DOJ," with the caveat that such costs be prorated to include "only the costs related to the mandate."<sup>79</sup> The cross-reporting requirements (section 11166), and the requirements to report to DOJ (section 11169) permit, but do not require, electronic transmission. Section 11166

<sup>74</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at pp. 40-41.

<sup>75</sup> See Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

<sup>76</sup> See Exhibit J, SCO Comments on Draft Proposed Parameters and Guidelines; Exhibit L, DOF Comments on Draft Proposed Parameters and Guidelines.

<sup>77</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 18.

<sup>78</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 51.

<sup>79</sup> See Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

requires cross-reporting by phone, fax, or electronic transmission, and section 11169 provides for reporting to DOJ "in a form approved by the Department of Justice and *may be sent by fax or electronic transmission.*" Electronic transmission is an option available, and according to the County of Los Angeles a more reliable option, but it is not required. Moreover, the current form SS (or BCIA) 8583 is available from the DOJ's website in "pdf" format with electronic fields that can be filled and printed, or sent via email.<sup>80</sup> The Commission takes official notice that no specialized software or computer systems are required to access and utilize these forms.<sup>81</sup> Therefore, developing or obtaining software or specialized computer systems is not reasonably necessary to comply with the mandate. Finally, as the declaration of Mr. Langstaff indicates, the software utilized by the County of Los Angeles has many additional features that are not required to comply with the mandate, including, for example, tracking agency personnel assigned to investigate and District Attorney staff assigned, and indexing court case numbers.<sup>82</sup> The County's chosen method to implement the mandate exceeds the mandate, based on the description given by Mr. Langstaff. Therefore, the Commission finds that item 4) is not reasonably necessary to implement the mandate.<sup>83</sup>

With respect to item 5), "Testing and evaluation costs that are incurred when reasonably necessary to make an evidentiary finding," the claimant continues to stress that tests and evaluations, and other types of evidence-gathering, are required to complete an "active investigation." The claimant relies in part on the definition of "active investigation" in Code of Regulations, title 11, section 901, which was amended after the test claim was filed, and which the Commission found, in the test claim decision, did not impose any mandated activities or costs.<sup>84</sup> The claimant asserts, mistakenly, that section 901 was approved for reimbursement.<sup>85</sup> The claimant also points to the SCO's comments on the Revised Proposed Parameters and Guidelines, in which the SCO recommended reimbursement to "gather and evaluate evidence when reasonably necessary to make evidentiary findings on suspects and victims..."<sup>86</sup> However,

<sup>80</sup> Exhibit X, Form BCIA 8583 (Revised 03/08).

<sup>81</sup> Code of Regulations, title 2, section 1187.5 ["Official notice may be taken in the manner and of such information as is described in Government Code Section 11515."]; Government Code section 11515 (Stats. 1945, ch. 867) ["In reaching a decision official notice may be taken, either before or after submission of the case for decision, of any generally accepted technical or scientific matter within the agency's special field, and of any fact which may be judicially noticed by the courts of this State."]; Evidence Code section 451(f) (Stats. 1986, ch. 248) ["Judicial notice shall be taken of the following: ¶...¶ Facts and propositions of generalized knowledge that are so universally known that they cannot reasonably be the subject of dispute."].

<sup>82</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 50.

<sup>83</sup> The claimant proposes adding language regarding computer software and equipment to each of the ongoing cross-reporting activities approved in the test claim statement of decision. Based on the above analysis, that language is denied here, and will not be further addressed below.

<sup>84</sup> Exhibit A, Test Claim Statement of Decision, at p. 29. See also, Exhibit X, Excerpt from Test Claim 00-TC-22 and Exhibits including section 901.

<sup>85</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at pp. 3; 9-10.

<sup>86</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 15.

the activity of investigating child abuse, as approved in the test claim decision, requires an investigation sufficient "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state 'Child Abuse Investigation Report' Form SS 8583...to the Department of Justice." This issue is further explored below, in the discussion of the scope of investigation, but for purposes of "gathering and preserving evidence" or "testing and evaluation costs" it is sufficient to note that the scope of investigation required by the mandate is only *that which is necessary to determine whether to forward the report to DOJ*, which requires a finding only whether the report is "unfounded," "inconclusive," or "substantiated," and does not compel reimbursement of any additional steps that local agencies would reasonably take to gather evidence for a criminal prosecution. As discussed below, the scope of investigation necessary to comply with the mandate is limited to the finding of whether a report of suspected child abuse is unfounded, inconclusive, or substantiated; the gathering of physical evidence or conducting forensic tests is begun to prove allegations, not to establish whether a report is unfounded. Therefore, the Commission finds that item 5) is not necessary to implement the mandated program.

The provision of due process, and related activities and costs, are examined more fully below, but the one-time activity of developing due process procedures is approved here.

Based on the foregoing, the Commission finds that item 1) to develop policies and procedures to implement the mandate; item 3) to provide ICAN training one time to each employee required to comply with the mandate; and item 6) to develop policies and procedures to provide due process, are approved as follows:

*1. Policies and Procedures*

*City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:*

- a. Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only.)*
- b. Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)*

*2. Training*

*City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:*

*Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)*

## Ongoing Activities

### **1. Distributing the Suspected Child Abuse Report Form**

The Commission approved reimbursement in the test claim statement of decision for a city or county police or sheriff's department, county probation department, as specified, or county welfare department, to distribute the child abuse reporting forms adopted by DOJ to mandated reporters.<sup>87</sup> This activity is sufficiently clear from the plain language of the test claim finding, and is therefore approved without further analysis.

### **2. Reporting Between Local Departments**

The Commission approved requirements in the test claim statement of decision for local agencies to receive and refer child abuse reports, and to promptly cross-report suspected child abuse among county welfare, county probation departments, local law enforcement, and the district attorney, as specified.<sup>88</sup> These activities were all sufficiently clear based on the language of the test claim findings, and were therefore taken directly from the test claim statement of decision and included in the proposed parameters and guidelines without substantial analysis.<sup>89</sup>

### **3. Reporting to the State Department of Justice**

The most significant disputed issue in these parameters and guidelines is the proper scope of reimbursable activities relating to investigating reports of suspected child abuse and forwarding reports that have merit, as specified, to DOJ. The test claim statement of decision approved reimbursement for law enforcement agencies, county probation departments, or county welfare departments, to complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting Form SS 8583 to DOJ; and to forward a report in writing of every case the agency investigates that is not unfounded.<sup>90</sup>

The claimant first requested reimbursement for *the full course of investigative activities* that law enforcement agencies undertake in cases of suspected child abuse or severe neglect.<sup>91</sup> The claimant later submitted rebuttal comments and a second revised proposed parameters and guidelines, in which the claimant reevaluated its reimbursable activities, in an attempt to present a "streamlined three-tiered classification of required investigations."<sup>92</sup> The second revised proposed parameters and guidelines request reimbursement for the following activities:

*Level 1: No Child Abuse Based on Preliminary Information (Suspected Child Abuse Report (SCAR) or Call-for-Service)*

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<sup>87</sup> Exhibit A, Test Claim Statement of Decision, at p. 41.

<sup>88</sup> Exhibit A, Test Claim Statement of Decision, at pp. 41-44.

<sup>89</sup> See Proposed Parameters and Guidelines, at pp. 4-8.

<sup>90</sup> Exhibit A, Test Claim Statement of Decision, at p. 45.

<sup>91</sup> Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 23-24.

<sup>92</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

1. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.
2. Officer processes child abuse report into agency's tracking system.
3. Officer reviews report and determines based on SCAR or call-for-service that no further investigation is required.
4. Officer's findings are entered into agency's system
5. Supervising officer reviews investigation findings and approves closure of report indicating no child abuse.

Level 2: Patrol Officer Investigation, No Child Abuse

1. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.
2. Officer processes child abuse report into agency's tracking system.
3. Officer reviews report and assigns for appropriate follow-up investigation.
4. Patrol officer receives call-for-service and acknowledges call.
5. Patrol officer conducts preliminary interview with child/children.
6. Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s).
7. Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings).
8. Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse.

Level 3: Reported CACI Investigation

1. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.
2. Officer processes child abuse report into agency's tracking system.
3. Officer reviews report and assigns for appropriate follow-up investigation.
4. Patrol officer receives call-for-service and acknowledges call.
5. Patrol officer conducts preliminary interview with child/children.
6. Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s).
7. Patrol officer enters findings into agency's systems (ends call in computer aided system, writes report, enters evidence).



8. *Supervising officer reviews investigation findings and approves report indicating child abuse is suspected.*
9. *Secretary distributes, processes report.*
10. *Child abuse investigator reviews child abuse report.*
11. *Child abuse investigator conducts suspect background check.*
12. *Child abuse investigator confers with social services.*
13. *Child abuse investigator interviews child/children.*
14. *Child abuse investigator interviews witnesses.*
15. *Child abuse investigator interviews suspect(s).*
16. *Child abuse investigator writes additional reports.*
17. *Supervisor approves reports.*
18. *Secretary process final files and reports.*
19. *Child abuse investigator completes DOJ/CACI form.*
20. *Child abuse investigator completes advisement form to suspect(s).*<sup>93</sup>

In addition, the claimant requests actual cost reimbursement for the following activities that are deemed non-repetitive, and are alleged to be "reasonably necessary in certain cases:"

- i. *Medical Exam – Sexual Assault*
- ii. *Medical Exam – Physical Abuse*
- iii. *Polygraph*
- iv. *Collect, Store, and Review Evidence*
- v. *Obtain Search Warrant*
- vi. *Mental Health Examination*
- vii. *Autopsies*
- viii. *DNA Testing*
- ix. *Video Taping Interviews (Victim or Suspect)*<sup>94</sup>

The claimant has also proposed reimbursement for repetitive activities of county welfare departments, some of which are expressly approved elsewhere in this analysis, and some of which were not supported by evidence that they are reasonably necessary to perform the activities approved in the test claim statement of decision. The county welfare activities are analyzed at Part 7., below.

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<sup>93</sup> *Ibid.*

<sup>94</sup> Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 18.

The following analysis will demonstrate that reimbursement is not required for the *full course of investigative activities* performed by law enforcement agencies, but only the investigative activities necessary to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for purposes of preparing and submitting the Form SS 8583 to DOJ. The analysis will show that the mandate to report to DOJ applies equally to all agencies subject to the mandate, and that therefore law enforcement should not be reimbursed for activities that go beyond what is required for all child protective agencies. The analysis herein concludes, therefore, that law enforcement activities 1-8, above are reimbursable under the mandate, ending with a supervisor's review of the investigative findings and approval of either the closure of the report (a finding of no child abuse) or a report indicating that child abuse is suspected (a substantiated or inconclusive finding). In addition, the analysis below recognizes that activity 19, completing the CACI form (also referred to as the "Child Abuse Summary Report [SS 8583] form), is expressly approved in the test claim decision as a part of forwarding the report to DOJ. Activity 20, providing notice to the suspected abuser, is addressed in Part 4., below. The analysis in this section will conclude also that the non-repetitive activities above are not supported in the record and go beyond the scope of the mandate; these are activities to gather evidence for a criminal investigation, and therefore would be performed only after a determination has been made that the report is "not unfounded." In addition, the Level 3 Investigation, as described by the claimant, is one that results in a report to CACI; therefore the activities in excess of a Level 2 Investigation are necessarily implicated only in the case that the report of suspected child abuse is "not unfounded." The analysis will also show that subsequent legislation *excludes* law enforcement's duty to report to DOJ regarding child abuse, and thereby limits reimbursement for investigative activities for law enforcement agencies to the period prior to the amendment; and, subsequent legislation has limited the mandate for all other agencies subject to the mandate to report to DOJ only reports of child abuse that are *substantiated, and no longer all reports that are "not unfounded."*

- a. The test claim statement of decision approved an investigation sufficient to determine whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, in order to prepare and submit the Child Abuse Investigation Report Form SS 8583, or subsequent designated form to the Department of Justice.

The test claim statement of decision approved the following:

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- *Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, §*

11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)<sup>95</sup>

- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)<sup>96</sup>

The plain language of the approved reimbursable activities in the test claim statement of decision provides for a police or sheriff's department, county probation department, or county welfare department to (1) complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, as defined; and (2) forward to DOJ a report in writing of every case that the local agency investigates which is determined to be substantiated or inconclusive. As explained throughout the analysis below, the determination whether a report must be forwarded to DOJ constitutes the upper bound of the scope of the mandate to investigate child abuse.

- b. Penal Code section 11169(a), and Code of Regulations, title 11, section 903, as approved in the test claim statement of decision, require an agency receiving mandated reports to complete an investigation to determine whether a report or known or suspected child abuse must be forwarded to DOJ, and to obtain enough information to complete the report.**

The approved activities pertaining to investigation and forwarding reports arise primarily from Penal Code section 11169(a), which states the following:

A child protective agency shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse which is determined not to be unfounded, other than cases coming within subdivision (b) of Section 11165.2. A child protective agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is not unfounded, as defined in Section 11165.12. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact and shall not retain the report. The report required by this section shall be in a form approved by the

<sup>95</sup> Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Register 98, Number 29.

<sup>96</sup> *Ibid.*

Department of Justice. A child protective agency receiving a written report from another child protective agency shall not send that report to the Department of Justice.<sup>97</sup>

Code of Regulations, title 11, section 903, as approved in the test claim statement of decision, provided that:

All information items on the standard report form SS 8583 should be completed by the investigating [child protective agency]. Certain information items on the SS 8583 must be completed by the CPA in order for it to be considered a "retainable report" by DOJ and entered into [the index]. Reports without these items will be returned to the contributor. These information items are:

- (1) The complete name of the investigating agency and type of agency.
- (2) The agency's report number or case name.
- (3) The action taken by the investigating agency.
- (4) The specific type of abuse.
- (5) The victim(s) name, birth date or approximate age, and gender.
- (6) Either the suspect(s) name or the notation "unknown."<sup>98</sup>

Other information on the form 8583, which "should be completed," according to section 903, included the name of the investigating party, the date of the incident and the location, the address and relationship of suspect(s), and the present location of the victim, among other items.<sup>99</sup>

The Commission approved, in the test claim statement of decision, the completion of an investigation "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive... for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583." The Commission based its finding on Penal Code section 11169; Code of Regulations, title 11, section 903 (Register 98, No. 29); and Form SS 8583.<sup>100</sup> The Commission found that the mandate *only requires enough information to determine whether to file a Form 8583*, or subsequent designated form, and enough information to render the Form 8583 a "retainable report," under section 903.<sup>101</sup>

In comments filed on the draft proposed statement of decision, the claimant continues to assert that the Commission approved an "active investigation," which the claimant defines by reference

<sup>97</sup> Penal Code section 11169 (Stats. 2000, ch. 916).

<sup>98</sup> Code of Regulations, title 11, section 903 (Register 98, No. 29). The regulations pled in the test claim have been subsequently amended, but the Commission does not here take jurisdiction of the amended regulations that were not pled in the test claim.

<sup>99</sup> Exhibit X, Form SS 8583 (Revised 3/91).

<sup>100</sup> The version of Form 8583 included in the test claim exhibits was last revised 3/91.

<sup>101</sup> Penal Code section 11169 (Stats. 2000, ch. 916); Code of Regulations, title 11, section 903 (Register 98, No. 29).

to section 901 of the DOJ regulations. The claimant asserts that Form 8583 and section 901 require:

“ . . . at a minimum: assessing the nature and seriousness of the known or suspected abuse; conducting interviews of the victim(s) and any known suspect(s) and witness(es) when appropriate and/or available; gathering and preserving evidence; determining whether the incident is substantiated, inconclusive, or unfounded; and preparing a report that will be retained in the files of the investigating agency.”

The claimant provides a copy of Form 8583 and of section 901 of title 11 in the exhibits attached to the claimant's comments. However, the version of form 8583 that was approved in the test claim statement of decision requires a substantially lesser degree of detail than that cited by the claimant; the form and the instructions have been amended by subsequent regulations, which are not subject to analysis at this time.<sup>102</sup>

Furthermore, the claimant states that section 901 “was included in the County's test claim legislation and found to impose reimbursable ‘costs mandated by the State’ upon local governmental agencies by the Commission.”<sup>103</sup> The claimant is mistaken; the version of section 901 pled and analyzed in the test claim (Register 98, Number 29) contained no such definition.<sup>104</sup> Rather, version of section 901 that claimant cites to is a result of a 2005 amendment to the regulation, which was never pled and was not the subject of this or any other test claim. *Only section 903* was approved in the test claim: “[t]he Commission finds that California Code of Regulations, title 11, sections 901 or 902, do not require any activities that are not otherwise described in statute, and thus do not mandate a new program or higher level of service.”<sup>105</sup>

Therefore, the investigation approved in the test claim statement of decision is only that required to comply with section 11169 and to complete the Form 8583, as those authorities existed at the time of the test claim decision. Any additional activities or costs allegedly mandated by later adopted executive orders, not pled in the original test claim would require a new test claim decision. Furthermore, the requirements of section 901 of the regulations may not be analyzed as a reasonably necessary activity; section 901 as it then read was denied in the test claim, and no new test claim has been filed on the amended regulations. Moreover, reasonably necessary activities are defined in the regulations as “those methods *not specified in statute or executive order* that are necessary to carry out the mandated program.”<sup>106</sup>

<sup>102</sup> The version of Form 8583 and the instructions included in the claimant's exhibits was revised in 2005, and was not pled in the test claim. See Exhibit K, Claimant Comments on Draft Proposed Parameters and Guidelines, at p. 81.

<sup>103</sup> Exhibit K, Claimant Comments on Draft Proposed Statement of Decision, at p. 8.

<sup>104</sup> Exhibit X, Excerpt from Test Claim Exhibits: California Code of Regulations, Title 11, sections 901-903.

<sup>105</sup> Exhibit A, Test Claim Statement of Decision, at p. 29.

<sup>106</sup> Code of Regulations, Title 2, section 1183.1.

c. The claimant's proposal provides reimbursement for activities in excess of the scope of the mandate.

As discussed above, claimant originally included a combination of RRM's and actual cost claiming for five levels of investigation in its revised proposed parameters and guidelines. The original proposal sought reimbursement for the full scope of investigative activities, as discussed herein.

DOF argues, in its comments on the claimant's revised proposed parameters and guidelines, that the claimant's proposal "*inappropriately includes the totality of its law enforcement response to reports of child abuse, and all activities leading up to a full criminal prosecution.*" DOF argues that the activities alleged "extend beyond the limited investigation approved in the Statement of Decision (SOD) for the purpose of preparing and submitting Form SS 8583 to the Department of Justice (DOJ)."<sup>107</sup>

CDSS ignores the test claim statement of decision, and argues that *no investigation* is required under CANRA, except for the very narrow instance required under section 11165.14, not pled in this test claim.<sup>108</sup> However, CDSS also notes that its regulations require county welfare agencies to conduct in person interviews, and that "CDSS' investigatory requirements parallel the law enforcement activities described in the [parameters and guidelines] only up to the point that the patrol officer completes his or her duties in the investigation."<sup>109</sup> CDSS argues that county welfare agencies are required to make a determination whether to report to DOJ, pursuant to section 11169, on the basis of those initial in-person interviews. CDSS concludes: "[i]f these investigations comport with CANRA, and the county does not contend otherwise, it is improper for the county to maintain that the exhaustive and redundant investigatory steps performed by law enforcement in the criminal justice arena are mandated by CANRA."<sup>110</sup>

Based on these and other comments from the parties and interested parties, claimant submitted rebuttal comments and a *second revised* parameters and guidelines proposal.<sup>111</sup> The claimant's second revised proposed parameters and guidelines focuses primarily on the activities undertaken by law enforcement, leaving the remainder of the revised proposed parameters and guidelines substantially unchanged, and provides reimbursement for a list of repetitive activities, including interviews with the child, parents, siblings, witnesses, and suspect(s); follow up interviews by a child abuse investigator, if necessary; and a report detailing the findings, which must be reviewed by a supervisor.<sup>112</sup> The claimant also seeks reimbursement on a case-by-case basis for certain other activities that the claimant called "non-repetitive," including medical

<sup>107</sup> Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 1.

<sup>108</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 1-3.

<sup>109</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 11.

<sup>110</sup> Exhibit C, CDSS Comments on Claimant's Revised Proposed Parameters and Guidelines, at p. 11.

<sup>111</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 9.

<sup>112</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 15-17.

examinations, obtaining a search warrant, DNA testing, conducting an autopsy, and collecting, storing, and reviewing physical evidence.<sup>113</sup>

In exhibits attached to the revised proposed parameters and guidelines the claimant submitted declarations from Suzie Ferrell and Daniel Scott, both of whom are employees of the Los Angeles County Sheriff's Department, and both of whom assert a belief that all activities described in the proposal are "*reasonably necessary in conducting ICAN investigations, preparing ICAN reports and performing other required ICAN duties.*"<sup>114</sup> The Scott declaration introduces an excerpt from the Los Angeles County Sheriff's Department Child Abuse Protocol, which describes the procedures followed by the department in response to a report of suspected child abuse. The Scott declaration also states that "it is my information and belief that the omission of one or more ICAN activities described in Exhibit 4 or ICAN steps described in Exhibit 2 could impair the requirement to conduct an 'active investigation'" as defined in the DOJ forms.<sup>115</sup> Neither declarant provides any indication that he or she has considered whether the steps should be reimbursable; only that they are necessary to complete an investigation. Moreover, what is *reasonably necessary* to implement the mandate is a finding of law, and the declarations submitted by the claimant may inform that decision, but do not control the legal issue.

In exhibits attached to the claimant's second revised proposed parameters and guidelines, a new declaration from Ms. Ferrell states that the revised proposal "contains only those activities that are reasonably necessary in order to complete the state 'Child Abuse Investigation Report' Form SS 8583," and that "those activities necessary to meet additional criminal prosecution duties are not included" in the second revised proposal.<sup>116</sup> In both the rebuttal comments and second revised proposed parameters and guidelines, and in comments filed on the draft proposed statement of decision and parameters and guidelines, the claimant continues to emphasize the credentials of the declarants, and that the declarants believe that "omission of one or more ICAN investigation activity [*sic*] could impair the requirement to conduct an active investigation."<sup>117</sup> The claimant concludes that each declarant's statement should be given considerable weight, for example: "Sergeant Scott provides substantial evidence supporting the County's version of reimbursement provisions for child abuse investigations." More specifically, the claimant objects to the absence of reimbursement in the proposed parameters and guidelines for "assessing the nature and seriousness of the known or suspected abuse," and "gathering and

<sup>113</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 9; 18.

<sup>114</sup> Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative, at pp. 9; 45; 53.

<sup>115</sup> Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 3, Declaration of Daniel Scott, at pp. 1-2.

<sup>116</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

<sup>117</sup> Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines, at p. 11. See also, Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 50.

preserving evidence.” The claimant’s proposed reimbursable activity with respect to investigating child abuse would include the following:

Except as provided in the paragraph below, reimbursement for this activity includes but is not limited to: assessing the nature and seriousness of the known or suspected abuse, review of the initial Suspected Child Abuse Report (Form 8572); conducting interviews of the victim(s) and parent(s) and any known suspect(s) and witness(es) in their spoken language when appropriate and/or available; gathering and preserving evidence including, but not limited to, where applicable, videotaping interviews, obtaining medical exams, mental health exams, autopsies, DNA samples and polygraph tests necessary to gather and preserve evidence to determine if child abuse is unfounded or if not unfounded, whether child abuse is inconclusive or substantiated; and preparing a report that will be retained in the files of the investigating agency.

As discussed throughout this analysis, the scope of reimbursable investigative activities is limited by the plain language of the statute, which requires an investigation to *determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated*. In addition, the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a “retainable report;” in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute. Based on the following analysis, the Commission finds, as a matter of law, that the activities described in the declarations, and in the proposed language, go beyond the scope of the mandate, as discussed herein.<sup>118</sup>

Penal Code section 11164 states that the “intent and purpose of [CANRA] is to protect children from abuse and neglect.” The section recognizes that investigation is essential to the purpose (though it does not necessarily imply that all investigations will lead to criminal prosecution or penalties), saying: “[i]n any investigation of suspected child abuse or neglect, all persons participating in the investigation of the case shall consider the needs of the child victim and shall do whatever is necessary to prevent psychological harm to the child victim.”<sup>119</sup> CDSS argues, accordingly, that the purpose of CANRA is the protection of children, not the investigation and prosecution of crime.<sup>120</sup> CDSS argues that the reporting required by CANRA does not involve identification of suspects,<sup>121</sup> does not require the same standards of proof as a criminal

<sup>118</sup> The declarations submitted still fail to address specifically whether reimbursement is required for these activities. The declarants, and the claimant more broadly, suggest that if the Commission limits reimbursement as proposed, law enforcement agencies will fail to complete an investigation. There is no evidence that the completion of an investigation relies so closely upon the level of mandate reimbursement; and, moreover, the limitations proposed are consistent with the statement of decision, and with the reimbursement requirement of article XIII B, section 6.

<sup>119</sup> Penal Code section 11164 (Stats. 2000, ch. 916 (AB 1241)).

<sup>120</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 1-2.

<sup>121</sup> Section 903 of title 11, Code of Regulations, states that all information on the form 8583, “should be completed.” However, the same section also states that a “retainable report” entered



investigation or prosecution, and does not differentiate cases on the basis of severity.<sup>122</sup> The point is well-taken: if a significant focus of CANRA were the investigation of criminal instances of child abuse, the requirements of section 11169 would be crafted differently for law enforcement agencies as compared with county welfare departments, respective to their abilities and resources. But the requirements are *not* crafted differently for different agencies; the requirements to complete an investigation and to report to DOJ apply equally to all entities subject to the mandate. To the extent that a mandate to investigate can be tied to or derived from CANRA, it must be limited to the investigative activities that all agencies can and do undertake. Any further investigation should not be attributed to the mandate of CANRA.

The CDSS Manual of Policies and Procedures, an excerpt of which is submitted by the claimant as Exhibit 9, states that a social worker "shall have in-person contact with all children alleged to be abused," and if the report is not unfounded, "shall interview all children present at time of the investigation, and all parents who have access," and "shall make a determination as to whether services are appropriate," and "shall request assistance from law enforcement if necessary." The Manual goes on to state that the county "shall submit a report pursuant to PC Section 11169 to the Department of Justice of every case it investigates...that it has determined not to be unfounded."<sup>123</sup> CDSS does not assert that all activities required in the Manual of Policies and Procedures are required by CANRA; in fact most are required by the Welfare and Institutions Code.<sup>124</sup> Nevertheless, as CDSS points out:

Every year, thousands of reports are referred by county welfare departments to the Department of Justice based on the results of these investigations. *CDSS is aware of no case [or] instance in which the Department of Justice rejected a county welfare department CACI referral based on the sufficiency of the social worker's investigation.*

CDSS argues that the maximum level of investigation that county welfare departments are required to undertake is to conduct interviews with parents, suspects, victims, and witnesses, and that "[b]ased on these investigative activities; the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA."<sup>125</sup>

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into the index may include "[e]ither the suspect(s) name or the notation 'unknown.'" (Code of Regs., tit. 11, § 903 (Reg. 98, No. 29)).

<sup>122</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 8.

<sup>123</sup> Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at Exhibit 9.

<sup>124</sup> Exhibit X, CDSS MPP 31-101et seq. referencing Welfare and Institutions Code section 16501(f) as the source of the requirement to investigate. See also Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines p. 15 stating the following: "The investigative activities performed by county social workers under CDSS's regulations are exclusively and totally connected with duties established under the Welfare and Institutions Code, not CANRA. Accordingly, costs for those activities are not related to the claim in the matter."

<sup>125</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11 [emphasis added].

In summary, these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations. If an in-person investigation of reported child abuse is determined to be necessary, CDSS regulations at MPP 31-115 describe what steps are necessary for the conduct of the investigation. These rules require direct contact with all alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct an in-person investigation with all children present at the time of the initial in-person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in-person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. *Based on these investigative activities*; the social worker is required under CDSS regulations at MPP 31-501 *to determine whether the results of the investigation require referral to the Department of Justice under CANRA*. There is no requirement for redundancy in the investigation as described PG between patrol officer and detective interviews. There is no tracking, booking, or arresting of suspects. There is *no requirement for forensic evidence to be collected or analyzed*. There is no review of school records. Basically, CDSS' investigatory requirements parallel the law enforcement activities described in the PG only up to the point that the patrol officer completes his or her duties in the investigation.<sup>126</sup>

CDSS concludes that the interviews with suspect(s), victim(s) and witness(es) conducted by county welfare departments are *sufficient to comply with the mandate*, and that law enforcement activities are reimbursable only to the same extent.<sup>127</sup> The claimant has requested reimbursement, as discussed above, for a much more extensive investigation normally pursued by law enforcement agencies, whether the investigation results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated. In accordance with CDSS' evidence, and the plain language of the test claim decision and the approved statute and regulations, the Commission finds that a patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, siblings, witnesses, and/or suspect(s), and preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

In comments submitted in response to the draft proposed statement of decision and parameters and guidelines, the claimant disputes that the mandate applies equally to all agencies, labeling the reasoning above the "lowest common denominator theory." The claimant argues that this theory "assumes facts not in evidence," and that Commission staff and CDSS have not cited "any evidence that county welfare agencies are not complying with the requirements of conducting an

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<sup>126</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11.

<sup>127</sup> *Id.*, at p. 11.

“active investigation.”<sup>128</sup> Indeed, staff has not cited any evidence that CDSS, or other agencies, are not complying with the mandate, and this is precisely the point: CDSS asserts that county welfare agencies *have complied with the mandate*, and that the investigative activities performed under CDSS guidance have been *sufficient* to satisfy DOJ requirements with respect to its Child Abuse Summary Reports, and thus the level of investigation performed by county welfare agencies *satisfies* the mandate.<sup>129</sup>

As discussed above, the test claim statutes require that child protective agencies subject to the mandate forward all reports that are “not unfounded,” and the duty to investigate under section 11169 arises from the requirement to forward reports and to make that determination.<sup>130</sup> The point at which the decision is made to close the case (an unfounded report), or continue the investigation (an inconclusive or substantiated report), is the point at which a determination sufficient to control whether a report will be forwarded to DOJ has been made. The claimant’s evidence demonstrates that an investigation that results in a finding of no child abuse will conclude with the patrol officer’s interviews and the filing of a closure report, which must be approved by a supervisor.<sup>131</sup> Where some evidence is found that necessitates follow-up interviews by a child abuse investigator, the claimant classifies the case as a “Level 3” investigation, which apparently is expected to conclude with a report to DOJ, according to the claimant’s proposed activities:

[¶...¶]

8. *Supervising officer reviews investigation findings and approves report indicating child abuse is suspected.*
9. *Secretary distributes, processes report.*
10. *Child abuse investigator reviews child abuse report.*
11. *Child abuse investigator conducts suspect background check.*
12. *Child abuse investigator confers with social services.*
13. *Child abuse investigator interviews child/children.*
14. *Child abuse investigator interviews witnesses.*
15. *Child abuse investigator interviews suspect(s).*
16. *Child abuse investigator writes additional reports.*

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<sup>128</sup> Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines, at p. 12.

<sup>129</sup> Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11.

<sup>130</sup> As noted previously, the current text of section 11169 requires reporting to DOJ only of “substantiated” reports, rather than those that are “not unfounded,” but the effective date of this change is the same as the date after which law enforcement agencies no longer must report to DOJ in any event, and therefore the change is irrelevant to the discussion in this section.

<sup>131</sup> Exhibit F, Claimant’s Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 16.

17. Supervisor approves reports.

18. Secretary process final files and reports.

19. Child abuse investigator completes DOJ/CACI form.

20. Child abuse investigator completes advisement form to suspect(s).<sup>132</sup>

The claimant's proposed language thus presumes that all Level 3 investigations will result in a report to DOJ, and therefore that all Level 3 investigations are "not unfounded."

Therefore, because in-person interviews and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate. All further investigative activities are not reimbursable under the mandate, because, in a very practical sense, once evidence is being gathered for criminal prosecution, the determination that a report is "not unfounded" has been made, and the investigative mandate approved in the test claim statement of decision has been satisfied.<sup>133</sup>

In comments on the draft staff analysis the claimant continues to stress that an "active investigation" is required by the test claim statute and DOJ regulations. However, the claimant relies on regulations not approved in the test claim decision, as discussed above, and on a theory that a complete report filed with DOJ requires a more extensive investigation than that provided for in the test claim decision. The above analysis is not changed: the mandate, as approved in the test claim decision, is to conduct an investigation sufficient to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, and thus whether a report must be forwarded to DOJ. The *maximum* scope of investigation required to make that determination, and to complete the report to DOJ, is the *minimum* level of investigation necessary to make the report retainable by DOJ. The evidence submitted by CDSS demonstrates that reports based only on interviews with suspects, witnesses, parents, and the victim(s) have been and are retainable. The claimant has not submitted evidence to the contrary.

Based on the foregoing, the Commission finds that the activities proposed for reimbursement to law enforcement agencies exceed the activities approved in the test claim statement of decision, as specified, and that the maximum extent of reimbursement under the mandate includes a patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, witnesses, and/or suspects, and the reporting of those findings, which may be reviewed by a supervisor, where applicable.

- d. The requirement to investigate arises from both sections 11166 and 11169, but only investigative activities required pursuant to section 11169 are reimbursable.

<sup>132</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

<sup>133</sup> Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 2, at pp. 2-6.

The Commission's approval of investigative activities cites Penal Code section 11169 and *Alejo v. City of Alhambra*. *Alejo*, in turn, relied on both sections 11166(a) and 11169 for its finding that police are required to investigate reports of suspected child abuse. Ultimately, the Commission found, in the test claim statement of decision, that the activities of mandated reporters, required under section 11166(a), were not reimbursable because they were not unique to government.<sup>134</sup>

*Alejo* involved a child being abused by his mother's live-in boyfriend. The child's father reported the abuse to police, but they failed to investigate, or cross-report, or create any internal report. The child was soon after severely beaten and left permanently disabled, and the police department and the officer who took the report were sued on a negligence per se theory. The court explained that a negligence per se action will lie where (1) there has been a violation of statute or regulation; (2) the harm to the plaintiff was caused by the violation of statute or regulation; (3) the harm is of the type intended to be prevented by the statute or regulation; and (4) the plaintiff is within the class of persons that were to be protected by the statute or regulation. The court held that the only elements in issue were the causation question, and whether the failure to investigate upon receipt of a report of child abuse from the father was a violation of the statute.<sup>135</sup>

Relying on *Williams v. State of California* (1983) 34 Cal.3d 18, the court found that, as a general rule, police do not have a duty to act, including a duty to investigate. In *Williams*, the California Supreme Court concluded:

In spite of the fact that our tax dollars support police functions, it is settled that the rules concerning the duty - or lack thereof - to come to the aid of another are applicable to law enforcement personnel in carrying out routine traffic investigations. Thus, the state highway patrol has the right, but not the duty, to investigate accidents.<sup>136</sup>

The California Supreme Court also observed that "the intended beneficiaries of any investigation that is undertaken are the People as prosecutors in criminal cases, not private plaintiffs in personal injury actions."<sup>137</sup> Accordingly, the *Alejo* court concluded that "[t]herefore, absent a special relationship or a statute creating a special duty, the police may not be held liable for their failure to provide protection."<sup>138</sup>

However, the court found that section 11166 imposes such a duty on police officers: "[s]ection 11166, subdivision (a) creates such a duty."<sup>139</sup> Section 11166, as it read in 1999, provided, in pertinent part:

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<sup>134</sup> Exhibit A, Test Claim Statement of Decision, at p. 31; *Alejo v. City of Alhambra*, (Cal. Ct. App. 2d Dist. 1999) 75 Cal.App.4th 1180.

<sup>135</sup> *Alejo, supra*, at pp. 1184-1185.

<sup>136</sup> *Williams, supra*, 34 Cal.3d at p. 24.

<sup>137</sup> *Williams, supra*, 34 Cal.3d at p. 24, Fn 4.

<sup>138</sup> *Alejo, supra*, 75 Cal.App.4th at pp. 1186.

<sup>139</sup> *Alejo, supra*, 75 Cal.App.4th at pp. 1186.

(a) Except as provided in subdivision (b), any child care custodian, health practitioner, employee of a child protective agency, child visitation monitor, firefighter, animal control officer, or humane society officer *who has knowledge of or observes a child, in his or her professional capacity or within the scope of his or her employment, whom he or she knows or reasonably suspects has been the victim of child abuse, shall report the known or suspected instance of child abuse to a child protective agency immediately or as soon as practically possible...* For the purposes of this article, "reasonable suspicion" means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his or her training and experience, to suspect child abuse.<sup>140</sup>

The *Alejo* court concluded that although nothing in the plain language of section 11166 requires a mandated reporter to investigate child abuse:

[I]t clearly envisions some investigation in order for an officer to determine whether there is reasonable suspicion to support the child abuse allegation and to trigger a report to the county welfare department and the district attorney under section 11166, subdivision (i) and to the Department of Justice under section 11169, subdivision (a). The latter statute provides in relevant part: "A child protective agency shall forward to the Department of Justice a report in writing of *every case it investigates* of known or suspected child abuse which is determined not to be unfounded .... A child protective agency *shall not forward* a report to the Department of Justice *unless it has conducted an active investigation* and determined that the report is not unfounded, as defined in Section 11165.12."<sup>141</sup>

Furthermore, the *Alejo* court held that the statute imposed a duty "to take further action when an objectively reasonable person in the same situation would suspect child abuse," including reporting to a child protective agency immediately or as soon as practically possible. And finally, the *Alejo* court concluded that "[c]ontrary to the city's position, the duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse. The language of the statute, prior cases and public policy all support this conclusion."<sup>142</sup>

In the test claim statement of decision here, the Commission noted that "the court [in *Alejo*] was not examining the law from a mandates perspective, and made the finding based on current law." Therefore the Commission was compelled to examine prior law, and consider the court's decision in the context of mandates law to determine whether new programs or higher levels of service were mandated by the test claim statutes. With respect to prior law, the Commission noted that former Penal Code section 11161.5 required that: "[c]opies of all written reports

<sup>140</sup> Penal Code section 11166 (Stats. 1996, ch. 1081 (AB 3354) [current version employs the term "mandated reporter," which is in turn defined in section 11165.7]) [emphasis added].

<sup>141</sup> *Alejo v. City of Alhambra*, *supra*, 75 Cal.App.4th 1180, at page 1186. [Emphasis added.]

<sup>142</sup> *Alejo*, *supra*, 75 Cal.App.4th at pp. 1186-1187.

received by the local police authority shall be forwarded to the Department of Justice.”<sup>143</sup> The Commission found that the prior law did not require investigation, but required police only “to forward a copy of the report to the state, as received.”<sup>144</sup> The Commission concluded:

No earlier statutes required any determination of the validity of a report of child abuse or neglect before completing a child abuse investigative report form and forwarding it to the state. Therefore, the Commission finds that an investigation *sufficient to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive*, as defined by Penal Code section 11165.12, is newly mandated by Penal Code section 11169, subdivision (a), as described by the court in *Alejo*.<sup>145</sup>

With respect to other mandates law considerations, the Commission held that because section 11166(a), which governs the duties of a mandated reporter, applies to a number of different professions, public and private, the requirements imposed are not unique to government, and therefore cannot be reimbursable.<sup>146</sup> Accordingly, the Commission found that “Penal Code section 11166, subdivision (a), does not mandate a new program or higher level of service on local governments for the activities required of mandated reporters.”<sup>147</sup> Therefore, even though the court in *Alejo* found that section 11166(a) imposed a duty to investigate on the police officer as a mandated reporter, reimbursement is not required for costs arising from that duty; section 11166(a) was therefore denied. Thus the test claim statement of decision approved reimbursement for the investigation of suspected child abuse, and for forwarding reports that are “not unfounded” to the DOJ, as specified, relying only on section 11169, as interpreted by the court in *Alejo*.<sup>148</sup>

- e. **Only investigative activities conducted by the agency subsequent to the receipt of a mandated report are reimbursable; reimbursement is not required for investigative activities conducted by employees of a county child protective agency pursuant to the duties of a mandated reporter.**

Because section 11166(a) was held by the *Alejo* court to impose a duty upon individuals employed by a local child protective agency to investigate, but is not reimbursable, the parameters and guidelines must be crafted to avoid over-claiming when the mandated reporter in

<sup>143</sup> Former Penal Code section 11161.5 (Stats. 1973, ch. 1151).

<sup>144</sup> Exhibit A, Test Claim Statement of Decision, at pp. 29-30.

<sup>145</sup> Exhibit A, Test Claim Statement of Decision, at p. 31 [emphasis added]. See also *Alejo v. City of Alhambra*, *supra*, 75 Cal.App.4th 1180, 1186.

<sup>146</sup> See *County of Los Angeles v. State of California* (1987) 43 Cal.3d.46, at p. 56 [Reimbursement required only for “programs that carry out the governmental function of providing services to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state.”].

<sup>147</sup> Exhibit A, Test Claim Statement of Decision, at p. 16.

<sup>148</sup> *Ibid.*

a particular case is also an employee of the child protective agency that will complete the investigation under section 11169.

Under section 11165.9, reports "shall be made by mandated reporters to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department." And under section 11165.7, mandated reporters include "[a]ny employee of any police department, county sheriff's department, county probation department, or county welfare department."<sup>149</sup> Thus an employee of any of those agencies, represented here by the claimant, Los Angeles County, could be both a mandated reporter, and a recipient of mandated reports. In that event a mandated reporter could be required both to complete the initial report of suspected child abuse, and to investigate that report in order to determine whether to forward the matter to DOJ. In this manner the requirements of section 11166(a) and 11169 might be completed by the same agency, or even the same employee, and because the former requirements under section 11166(a) are not reimbursable, a claimant must not be permitted to claim reimbursement for investigative activities conducted pursuant to section 11166(a). In that event, reimbursement is required for investigative activities necessary to complete the agency's duties under section 11169, but not for any investigation already completed by the mandated reporter under section 11166(a).

As discussed above, a mandated reporter's duty to investigate under section 11166(a) pursuant to the holding in *Alejo* is not reimbursable. The precise scope of this investigative duty is not specified, but all mandated reporters are expected to employ the Form SS 8572 to report suspected child abuse to one of the identified child protective agencies. This duty is triggered whenever the mandated reporter, *in his or her professional capacity or within the scope of his or her employment*, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect.<sup>150</sup> Given that the scope of employment within a law enforcement agency, county probation department, or county welfare agency generally includes investigation and observation for crime prevention, law enforcement and child protection purposes, information may be obtained by an employee which triggers the requirements of section 11166(a), and ultimately leads to an investigation and report to DOJ under section 11169(a). Ultimately, some of the same information necessary to satisfy the reporting requirements of section 11169 and the DOJ regulations may be obtained in the course of completing a mandated reporter's (non-reimbursable) duties under section 11166(a) (as discussed above, section 11169 requires a determination whether a report is unfounded, inconclusive, or substantiated, and Code of Regulations, title 11, section 903, as amended by Register 98, No. 29, requires certain information items in order to complete a "retainable report").

The more recent amendments to the regulatory sections pled in the test claim provide that an agency must complete all information required in Form SS 8583.<sup>151</sup> But those amended

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<sup>149</sup> Penal Code section 11165.7 (As amended by Stats. 2000, ch. 916).

<sup>150</sup> Penal Code section 11166(a) (Stats. 2000, ch. 916).

<sup>151</sup> Section 902 of title 11, Code of Regulations, provides that "[i]n order to fully meet its obligations under CANRA, an agency required to report instances of known or suspected child



regulations are not the subject of this test claim; the test claim statement of decision approved only Code of Regulations, title 11, section 903 *as amended by Register 98, No. 29*, which adopted the Form SS 8583, and required that only "certain information items...must be completed." Those information items, as discussed above, impose a very low standard of investigation for reporting to DOJ regarding instances of known or suspected child abuse. Because, as discussed above, a mandated reporter is expected to do what is reasonable within the scope of his or her experience and employment, a mandated reporter who is an employee of a child protective agency necessarily has a greater responsibility to investigate when he or she has reasonable suspicion of child abuse.<sup>152</sup> Therefore the regulations and statutes approved in the test claim statement of decision impose very little beyond what would otherwise be expected of a mandated reporter in the employ of a child protective agency, and therefore reimbursement must be limited to only such investigative activity as is necessary to satisfy the mandate of section 11169, but not mandated on the individual employee under section 11166.

Therefore, any investigation conducted by an employee of a county law enforcement agency, county welfare department, or county probation department, *prior to the completion of a Form SS 8572 under section 11166(a)*, is not reimbursable under this mandated program. And, if the Form SS 8572 is *completed by an employee of the same agency*, and the information contained in the Form SS 8572 is *sufficient to make the determination and complete the essential information items required by section 11169 and the regulations*, no further investigation is reimbursable.<sup>153</sup>

Thus, the parameters and guidelines authorize reimbursement for investigation only to the extent information has not been previously obtained by a mandated reporter within the same agency, in the course of the investigation already performed by the mandated reporter within the scope of his or her employment, to determine if a report of child abuse is not unfounded.<sup>154</sup> If the mandated reporter in a particular case is not an employee of the investigating agency, the agency maintains an independent and reimbursable duty to investigate in order to determine whether a

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abuse or severe neglect must complete all of the information on the BCIA 8583. Only information from a fully completed BCIA 8583 will be entered into the CACI."

<sup>152</sup> See Alejo, *supra*, 75 Cal.App.4th, at p. 1187 ["duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse"].

<sup>153</sup> This position is supported by the description submitted by the claimant of the investigative activities conducted by law enforcement: each of the four levels of investigation, as discussed above, begins with receiving a "SCAR [Suspected Child Abuse Report, Form 8572] from Department of Children and Family Services." There is no mention of reimbursement for the situation in which the mandated reporter is an officer in the same law enforcement agency. The claimant's requested reimbursable activities appear to assume, correctly, that any investigative activities prior to the completion of a Form 8572 will not be reimbursed; only investigative activities subsequent to the receipt of a Form 8572 are proposed for reimbursement. (Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at pp. 4-7; 23-24).

<sup>154</sup> "Unfounded reports" are defined as reports that are determined false, to be inherently improbable, to involve accidental injury, or not to constitute child abuse or neglect as defined by Penal Code section 11165.12.

report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583. If necessary, the investigating agency may need to verify the information reported on the Form SS 8572. But where the mandated reporter is an employee of the investigating agency, investigative activities necessary to complete Form 8583 to submit to DOJ, and not any investigation which was required to complete Form 8572, are reimbursable; and where the investigation undertaken to complete Form SS 8572 is sufficient also to complete Form SS 8583, and to satisfy the mandate of section 11169 to determine whether the report must be made to DOJ, reimbursement is not required for any further investigation.

**f. The mandate to report to DOJ regarding suspected child abuse has been limited by subsequent legislation, as provided.**

As stated above in analyzing the period of reimbursement, section 11169 was amended by the Legislature in 2011, ending the mandate for law enforcement agencies to investigate and forward to DOJ, and limiting the requirement for all other local agencies to forwarding only those reports that are substantiated. Penal Code section 11169 was amended in 2011 to provide that "[o]n and after January 1, 2012, a police department or sheriff's department specified in Section 11165.9 shall no longer forward to the Department of Justice a report in writing of any case it investigates of known or suspected child abuse or severe neglect."<sup>155</sup> Therefore, both the requirement to "[f]orward to the Department of Justice a report in writing of every case it investigates," as well as the requirement to "[c]omplete an investigation...for purposes of preparing and submitting the state 'Child Abuse Investigation Report' Form SS 8583,"<sup>156</sup> are ended, for purposes of reimbursement to law enforcement agencies, as of January 1, 2012. Penal Code section 11169 also was amended at the same time to provide that only "substantiated" reports of suspected child abuse shall be forwarded to the DOJ by agencies other than law enforcement, rather than reports that are "not unfounded," as was the requirement under prior law.<sup>157</sup> This results in fewer reports being forwarded to DOJ by the agencies remaining subject to the mandate.

Therefore, because the statute at issue has been amended to end the requirement as applied to law enforcement, the activities approved by the Commission in the test claim statute must also end, as applied to law enforcement, and the requirement to forward reports to DOJ must be limited, as applied to all other entities subject to the mandate, as of January 1, 2012. Section IV of the parameters and guidelines reflects these dates.

**g. Reimbursement for activities required to report to DOJ regarding reports of suspected child abuse is approved for all agencies subject to the mandate, but for law enforcement only until December 31, 2011, and for forwarding inconclusive reports only until December 31, 2011.**

<sup>155</sup> Penal Code section 11169(b) (Amended by Stats. 2011, ch. 468, § 2 (AB 717)).

<sup>156</sup> Exhibit A, Test Claim Statement of Decision, at p. 45.

<sup>157</sup> Penal Code section 11169(a) (Amended by Stats. 2011, ch. 468, § 2 (AB 717)). Compare Penal Code section 11169 (As amended by Stats. 2000, ch. 916 (AB 1241)).

The test claim statement of decision approved reimbursement for investigation of reports of suspected child abuse, but only to the extent of an investigation sufficient to determine whether a report of suspected child abuse or neglect must be forwarded to DOJ. The test claim statement of decision also approved reimbursement for reporting to DOJ all reported instances of known or suspected child abuse that are determined, after investigation, to be "not unfounded." Based on the foregoing analysis, an investigation sufficient to make that determination is complete after a law enforcement officer, or county welfare employee, or county probation department employee where applicable, has completed in-person interviews with the parents, suspects, victims, and witnesses, if any, and reported his or her findings. And, because the mandate to investigate applies equally to all agencies subject to the reporting requirements, reimbursement must be limited to the activities that are or can be performed by all agencies subject to the mandate, and must exclude the collection of physical or forensic evidence, and the building of a criminal case. Moreover, because the activities of mandated reporters under section 11166(a) are not reimbursable, any investigative activity to be reimbursed under section 11169 must exclude investigative activities conducted by a mandated reporter prior to submission of a Form SS 8572, even if the mandated reporter is an employee of an otherwise-reimbursable county agency. And finally, the investigative activities of law enforcement agencies are no longer mandated under the test claim statutes as of January 1, 2012, pursuant to amendments made to the underlying code sections, as discussed above.

Pursuant to the above analysis, the following activities are approved for reimbursement in the parameters and guidelines:

***Reporting to the State Department of Justice***

- a. *From July 1, 1999 to December 31, 2011, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall.*<sup>158</sup>

1) *Complete an investigation for purposes of preparing the report*

*Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.*<sup>159</sup> *Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and*

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<sup>158</sup> Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ for law enforcement agencies only ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

<sup>159</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

*making a report of the findings of those interviews, which may be reviewed by a supervisor.*

***Reimbursement is not required in the following circumstances:***

- i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).*
- ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).*
- iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.*

**2) Forward reports to the Department of Justice**

*Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.<sup>160</sup>*

*This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.*

***Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.***

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<sup>160</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

- b. *Beginning January 1, 2012, county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:*

1) *Complete an investigation*

*Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.<sup>161</sup> Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.*

*Reimbursement is not required in the following circumstances:*

- i. *Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).*
- ii. *In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).*
- iii. *Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.*

2) *Forward reports to the Department of Justice*

*Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice.*

<sup>161</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

*If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission.<sup>162</sup>*

*This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.*

***Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.***

In response to the draft proposed parameters and guidelines, the claimant submitted comments objecting to the limitation specifying that activities undertaken *subsequent to the determination* whether a report of child abuse is substantiated, inconclusive, or unfounded, "including the collection of physical evidence, the referral to a detective, the conduct of follow-up interviews, and the potential making of an arrest,"<sup>163</sup> were not reimbursable. The claimant stated that this limitation could be read to imply that these activities would be reimbursable if undertaken prior to making the determination whether a report should be forwarded to DOJ, but not reimbursable if performed after making a determination and forwarding the report. In addition, the claimant stated that not all agencies have "detectives," and that only those that do would be denied reimbursement. The intent of the limiting language above is merely to clarify that the focus of reimbursement for investigations should remain the *determination of whether to file a report with DOJ* (i.e., whether a report is unfounded, inconclusive, or substantiated). The collection of physical evidence, the referral to a senior investigating officer, whether or not that person is called "detective," and conducting follow-up interviews are all activities listed in the claimant's time studies<sup>164</sup> that should logically only be conducted in the case that the suspected child abuse is "not unfounded," and logically only performed after such determination has been made, and the mandate satisfied. Accordingly, the limitation of reimbursement stated above is amended to omit the word "detective," but otherwise unaffected.

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<sup>162</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

<sup>163</sup> See Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at pp. 45; 88.

<sup>164</sup> See Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 7-9.

#### 4. Notifications Following Reports to the Child Abuse Central Index

The test claim statement of decision approved reimbursement to notify a known or suspected child abuser that he or she has been listed in the CACI. That and other notice requirements are included in the proposed parameters and guidelines, in accordance with the following analysis.<sup>165</sup>

a. Notifying the suspected abuser may include the SOC 832 form but this activity is ended, for law enforcement agencies, as of January 1, 2012.

In addition to the notice requirements approved in the test claim decision, the claimant has proposed reimbursement for the following activities when several of the approved notice requirements are triggered:

- *[For law enforcement agencies:] Child abuse investigator completes advisement form to suspect(s); and*<sup>166</sup>
- *[For county welfare departments:] Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form.*<sup>167</sup>

In addition, the claimant has proposed that the above activities should include "sending the person listed in CACI with [sic] a 'Request for Grievance Hearing' form (SOC 834)."<sup>168</sup> There is no requirement in the statute or the approved regulations to provide this form along with the notice to the person listed. Providing the "Request for Grievance Hearing" form is denied.

Form SOC 832 was developed by CDSS, and is intended for use by county welfare departments to inform a known or suspected abuser that he or she has been reported to the CACI. It is not clear, based on the evidence in the record, whether any other agencies or departments also employ this form, but the Commission finds that completion of the Notice of Child Abuse Central Index Listing form (SOC 832), at item 3, above, is a reasonable means of implementing the expressly approved activity to "[n]otify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the 'Child Abuse Investigation Report' is filed with the Department of Justice."<sup>169</sup>

Additionally, the activity described here, to notify a suspected abuser that he or she has been listed in the index at the time the agency files the "Child Abuse Investigation Report" with DOJ, is ended, for law enforcement, as of January 1, 2012. This requirement arises from Penal Code section 11169, which, as discussed above, was amended in Statutes 2011, chapter 468, ending the requirement for law enforcement to forward reports of suspected child abuse to DOJ as of January 1, 2012. Because the requirement above is to notify the suspected abuser *at the time the*

<sup>165</sup> Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at pp. 48-53; 88-90.

<sup>166</sup> Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

<sup>167</sup> Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

<sup>168</sup> Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 34.

<sup>169</sup> Exhibit A, Test Claim Statement of Decision, at p. 45.

report is filed with DOJ, and because law enforcement agencies "shall no longer" file those reports, the notice requirement is also ended.

The parameters and guidelines reflect the completion of the form SOC 832, as a reasonable means of complying with the approved activity, and reflect the end date of this activity for law enforcement agencies, as follows:

a. *City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:*

- 1) *Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.<sup>170</sup>*

*This activity includes, where applicable, the completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.*

*For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to amendments to Penal Code section 11169(b), enacted in Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.*

¶...¶

b. **When information is received from CACI in the normal course of investigating or licensing duties, agencies are required to obtain and objectively review the original investigative report when making decisions regarding a new investigation, prosecution, licensing, or placement of a child, but not required to initiate a new investigation.**

The test claim statement of decision also approved the following, related to the notice requirements, and triggered by the receipt of information from the CACI during the course of a routine investigation, or an investigation of a current report of suspected child abuse or neglect:

*Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*

- *Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution,*

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<sup>170</sup> Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241)). This activity is ended for law enforcement as of January 1, 2012, pursuant to Statutes 2011, chapter 468 (AB 717).



*licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)*<sup>171</sup>

Information implicating the requirement to obtain and review the original report may be received from DOJ by the means described in section 11170. Section 11170, as amended by Statutes 2000, chapter 916, provides, in pertinent part:

The Department of Justice shall immediately notify an agency that submits a report pursuant to Section 11169, or a district attorney who requests notification, of any information maintained pursuant to subdivision (a) that is relevant to the known or suspected instance of child abuse or severe neglect reported by the agency...

¶...¶

The department shall make available to the State Department of Social Services or to any county licensing agency that has contracted with the state for the performance of licensing duties information regarding a known or suspected child abuser maintained pursuant to this section and subdivision (a) of Section 11169 concerning any person who is an applicant for licensure or any adult who resides or is employed in the home of an applicant for licensure or who is an applicant for employment in a position having supervisory or disciplinary power over a child or children, or who will provide 24-hour care for a child or children in a residential home or facility...

¶...¶

The department shall make available to investigative agencies or probation officers, or court investigators acting pursuant to Section 1513 of the Probate Code, responsible for placing children or assessing the possible placement of children...information regarding a known or suspected child abuser contained in the index concerning any adult residing in the home where the child may be placed, when this information is requested for purposes of ensuring that the placement is in the best interests of the child.

¶...¶

Persons or agencies, as specified in subdivision (b), if investigating a case of known or suspected child abuse or neglect, or the State Department of Social Services or any county licensing agency pursuant to paragraph (3), or an agency or court investigator responsible for placing children or assessing the possible placement of children pursuant to paragraph (5), to whom disclosure of any information maintained pursuant to subdivision (a) is authorized, are responsible for obtaining the original investigative report from the reporting agency, and for drawing independent conclusions regarding the quality of the evidence disclosed,

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<sup>171</sup> *Ibid.*

and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child.<sup>172</sup>

Thus the duty to obtain and objectively review the original investigative report is implicated when an agency, in the conduct of its ordinary duties, has occasion to inquire to DOJ regarding an individual currently under investigation regarding an instance of known or suspected child abuse, or before the agency seeking a license, or placement of a child, or an employee of a licensee or home in which a child would be placed. In such case, the DOJ is instructed by the above statute that it "shall make available" the information requested, and the agency, in turn, is required, when a listing in the CACI is made known, to obtain the original investigative report, and to review it objectively in order to evaluate licensing, placement, or prosecution decisions. The section then requires that persons or agencies, when conducting their existing duties to investigate cases of known or suspected child abuse, or when making a licensing determination, or when assessing the possible placement of children in a home, shall, *upon receipt of information from DOJ* regarding an individual suspected of child abuse, or regarding an instance of suspected child abuse, obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence and its sufficiency for making decisions within the agency's or person's discretion.

The purpose of this section can be inferred from its context, and from the expansion of its scope subsequent to Statutes 2000, chapter 916: Penal Code section 11170(b)(10) (renumbered) now imposes the same requirements on a Court Appointed Special Advocate investigating prospective employees or volunteers, a local government agency conducting a background check on a prospective peace officer employee, and a county welfare or adoption agency conducting a background check on a prospective employee or volunteer.<sup>173</sup> These are not persons who would normally be subject to an active, targeted investigation seeking information regarding suspected child abuse; rather, they are persons who would be subject to a routine background investigation before they can be granted employment, or some other benefit. The Commission does not here seek to exercise jurisdiction over subsequent amendments to section 11170; the expanded scope of the section is discussed only as it helps to illuminate the purpose of the requirement, which is to obtain and objectively review a report of suspected child abuse, when information is received from DOJ regarding an individual before the agency in the normal course of the agency's duties. The purpose of the test claim statute (section 11170, as last amended in 2000), then, must be to protect the individual seeking a license, or placement of a child in his or her home, from being summarily denied on the basis of a report contained in the CACI. And, with respect to a person being investigated for a more recent instance of known or suspected child abuse, the test claim statute is meant to ensure that a district attorney or other law enforcement or child protective agency does not pre-judge the individual based solely upon the existence of a prior report in the

<sup>172</sup> Penal Code section 11170(b) (Stats. 2000, ch. 916 (AB 1241)).

<sup>173</sup> Penal Code section 11170(b)(10) Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2005, ch. 279 (SB 1107); Stats. 2006, ch. 701 (AB 525); Stats. 2007, ch. 160 (AB 369); Stats. 2007, ch. 583 (SB 703); Stats. 2008, ch. 701 (AB 2651); Stats. 2008, ch. 553 (AB 2618); Stats. 2008, ch. 701 (AB 2651); Stats. 2009, ch. 91 (AB 247); Stats. 2010, ch. 328 (SB 1330); Stats. 2011, ch. 459 (AB 212); Stats. 2011, ch. 468 (AB 717); Stats. 2012, ch. 846 (AB 1712); Stats. 2012, ch. 848 (AB 1707)).

CACI; the investigating agency, or district attorney, must obtain and objectively review the prior report, and evaluate "its sufficiency for making decisions."<sup>174</sup>

However, the Commission finds that reimbursement is only required for the costs of *obtaining the original report and reviewing the report objectively*. This section *does not* mandate reimbursement of any investigative activities that implicate the requirement to obtain the original report, nor any investigative activities that might be necessary after reviewing the report with respect to "making decisions regarding investigation, prosecution, licensing, or placement of a child."<sup>175</sup>

Based on the foregoing, the parameters and guidelines provide for reimbursement as follows:

*City or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*

*Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and shall objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.*

*Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.*

##### **5. Record Retention**

The test claim statement of decision approved reimbursement for record retention by local government agencies as follows:

*Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:*

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.

*A county welfare department shall:*

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code,

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<sup>174</sup> Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)).

<sup>175</sup> *Ibid.*

§ 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.<sup>176</sup>

Penal Code section 11169 provides that "Agencies, including police departments and sheriff's departments, shall retain child abuse or neglect investigative reports that result or resulted in a report filed with the Department of Justice pursuant to subdivision (a) for the same period of time that the information is required to be maintained on the CACI pursuant to this section and subdivision (a) of Section 11170."<sup>177</sup> Penal Code section 11170 provides that information from an inconclusive or unsubstantiated report is removed from CACI after 10 years, unless a new report of suspected child abuse is received relating to the same person or persons within that time. However, because agencies subject to the test claim statute were already subject to record retention time frames for these reports, claimants are only eligible for reimbursement for the higher level of service; the length of time exceeding the prior requirement.

Government Code sections 26202 and 34090 allow cities and counties, respectively, to authorize destruction of records after two years. The Commission found that while the test claim statute requires a minimum 10 years of record retention, the initial two years are not reimbursable because of this existing requirement. The additional minimum of eight years is reimbursable under the test claim statute, and the parameters and guidelines reflect this analysis.<sup>178</sup>

Similarly, Welfare and Institutions Code section 10851 permits destruction of records after three years for county welfare departments. The Commission found that because county welfare departments already had a duty to retain records for three years under Welfare and Institutions Code section 10851, records retention for a minimum of seven years should be reimbursed under the test claim: the length of time added to the retention requirement by the test claim statute.<sup>179</sup> The parameters and guidelines reflect this analysis.

The parameters and guidelines provide for reimbursement of eight and seven years, respectively, for record retention for county probation departments and county welfare departments. As explained here and in the test claim statement of decision, the years for which claimants are eligible for reimbursement for record retention are those eight and seven years, respectively, that follow the two or three year retention period required under prior law. Therefore the Commission adopts the following language:

*City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:*

*Retain child abuse or neglect investigative reports, that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the prior two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).)  
If a subsequent report on the same suspected child abuser is received within*

<sup>176</sup> Exhibit A, Test Claim Statement of Decision, at pp. 46-47 [citations omitted].

<sup>177</sup> Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

<sup>178</sup> Exhibit A, Test Claim Statement of Decision, at pp. 37-38.

<sup>179</sup> *Ibid.*

*the first 10-year period, the report shall be maintained for an additional 10 years.*<sup>180</sup>

*This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.*

*Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.*

*County welfare departments shall:*

*Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the prior three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.*<sup>181</sup>

*This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.*

*Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.*

#### **6. Due Process Procedures Extended to Individual Listed in CACI**

The claimant has proposed reimbursement for due process requirements implicated by the test claim statutes, as follows:

*Due process costs incurred by law enforcement and county welfare agencies to develop and maintain ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI].*

DOF suggests striking this requirement entirely, but without comment.<sup>182</sup> SCO suggests limiting this activity to one-time development of ICAN due process procedures.<sup>183</sup> These comments are set aside, pursuant to the following analysis.

It is not clear whether the claimant's proposed language encompasses the actual implementation of due process procedures and the provision of a constitutionally-appropriate hearing for

<sup>180</sup> (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

<sup>181</sup> (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

<sup>182</sup> Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 2.

<sup>183</sup> Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

individuals whose rights are affected by the test claim statutes, or is limited to the development of due process procedures. The following analysis will demonstrate that agencies have always been responsible, under the Constitution and laws of the United States, and of California, to provide due process protections to those listed in the Child Abuse Central Index, and that Statutes 2011, chapter 468 codified these protections in Penal Code section 11169. Claimants are therefore eligible for reimbursement for the ongoing costs of providing due process in each individual case, as well as the one-time costs of developing due process procedures.

**a. An individual's inclusion within the Child Abuse Central Index triggers that person's due process rights.**

The test claim statement of decision was adopted in 2007, without discussion of the precise contours of due process protections implicated by the test claim statute. In 2009 the Ninth Circuit Court of Appeals decided *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170, in which it was held that CANRA triggers an individual's 14th Amendment rights to due process of law, because inclusion in the CACI can affect a person's liberty or property interests: certain licenses, and a number of relevant vocations, are not available to a person listed in the CACI.<sup>184</sup>

The plaintiffs in *Humphries* were listed in the CACI as a result of an allegation of child abuse made by a rebellious teenager.<sup>185</sup> Out-of-state investigators determined that the report of child abuse was "substantiated," and the Humphries were arrested by Los Angeles County Sheriff's Department officers and the report of suspected child abuse forwarded to DOJ for listing in the index.<sup>186</sup> The Humphries were later cleared of any wrongdoing by the courts, but were unable to have their names removed from the CACI, in part because the investigator who had forwarded their names in the first instance was no longer employed with the department.<sup>187</sup>

The Humphries alleged that their listing in the CACI impacted their reputations and potentially their livelihood: Mrs. Humphries worked as a special education teacher, and introduced evidence that renewal of her teaching credentials might be halted by the information in the CACI.<sup>188</sup> Mrs. Humphries also indicated that her desire to pursue a degree in psychology was threatened by her inclusion in the CACI, because portions of her psychology coursework included working in a child care program, which in turn would require a CACI background check. The court found that this evidence implicated the Humphries' rights to procedural due process.

The court determined that listing in the CACI deprived the Humphries of rights secured by the Constitution and laws of the United States. Specifically, the stigma of being listed in the CACI, along with the statutory consequences, including the inability to obtain certain licenses or

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<sup>184</sup> See Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 8.

<sup>185</sup> *Humphries, supra*, 554 F.3d 1170, at p. 1180.

<sup>186</sup> *Ibid.*

<sup>187</sup> *Id.*, at pp. 1181-1182.

<sup>188</sup> *Id.*, at p. 1183.

credentials, constituted a violation of protected liberty interests.<sup>189</sup> The court held that a “lack of any meaningful, guaranteed procedural safeguards before the initial placement on CACI combined with the lack of any effective process for removal from CACI violate[d] the Humphries’ due process rights.” Because certain licensing agencies are required to consult the CACI before issuing licenses, “the CACI cease[s] to be a mere investigatory tool, [and becomes], in substance, a judgment against those listed.”<sup>190</sup> The court did not seek to dictate exactly what due process is required, but stated:

At the very least, however, California must promptly notify a suspected child abuser that his name is on the CACI and provide “some kind of hearing” by which he can challenge his inclusion. See *Goss v. Lopez*, 419 U.S. 565, 578, 95 S.Ct. 729, 42 L.Ed.2d 725 (1975); Henry J. Friendly, “Some Kind of Hearing,” 123 U. Pa. L.Rev. 1267 (1975) (discussing the various forms that a hearing can take). The opportunity to be heard on the allegations ought to be before someone other than the official who initially investigated the allegation and reported the name for inclusion on the CACI, and the standards for retaining a name on the CACI after it has been challenged ought to be carefully spelled out.<sup>191</sup>

Based on the court’s reasoning in *Humphries*, it is clear that some due process is owed to those listed in the CACI, to ensure that the listings are not erroneous, and that an innocent person is not unduly damaged. At a minimum, due process requires notice, and an opportunity to be heard before an impartial fact finder.

**b. Due process protections recognized in *Humphries* were incorporated in the subsequent amendments to the test claim statutes.**

After and in accordance with *Humphries*, the Legislature sought to include basic due process protections in the statutes that make up CANRA. These requirements are declaratory of existing federal and state due process protections and do not require a new test claim decision. Due process protections identified in *Humphries* and codified by the Legislature are reasonably necessary to comply with the mandate; moreover, the amendments made to section 11169 are implementing existing constitutional requirements triggered by the test claim statutes, not imposing additional mandated activities.

Subdivisions (d) through (g) were added to section 11169 by Statutes 2011, chapter 468, as follows:

(d) Subject to subdivision (e), any person who is listed on the CACI has the right to a hearing before the agency that requested his or her inclusion in the CACI to challenge his or her listing on the CACI. The hearing shall satisfy due process requirements. It is the intent of the Legislature that the hearing provided for by this subdivision shall not be construed to be inconsistent with hearing proceedings available to persons who have been listed on the CACI prior to the enactment of the act that added this subdivision.

<sup>189</sup> *Id.*, at pp. 1185-1189.

<sup>190</sup> *Humphries*, *supra*, 554 F.3d 1170, at p. 1201.

<sup>191</sup> *Ibid.*

(e) A hearing requested pursuant to subdivision (d) shall be denied when a court of competent jurisdiction has determined that suspected child abuse or neglect has occurred, or when the allegation of child abuse or neglect resulting in the referral to the CACI is pending before the court. A person who is listed on the CACI and has been denied a hearing pursuant to this subdivision has a right to a hearing pursuant to subdivision (d) only if the court's jurisdiction has terminated, the court has not made a finding concerning whether the suspected child abuse or neglect was substantiated, and a hearing has not previously been provided to the listed person pursuant to subdivision (d).

(f) Any person listed in the CACI who has reached 100 years of age shall have his or her listing removed from the CACI.

(g) If, after a hearing pursuant to subdivision (d) or a court proceeding described in subdivision (e), it is determined the person's CACI listing was based on a report that was not substantiated, the agency shall notify the Department of Justice of that result and the department shall remove that person's name from the CACI.

These changes, recognizing that "CACI has been the subject of substantial litigation over the years, principally involving issues related to due process of law," are intended "to address the issues raised in previous lawsuits" regarding the constitutionality of the CACI.<sup>192</sup> The Legislative Counsel's digest preceding the bill provides as follows:

Existing law charges the Department of Justice with maintaining CACI and requires that the index be continually updated by the department and not contain any reports that are determined to be unfounded.

This bill would instead provide that only information from reports that are reported as substantiated would be filed, and all other determinations would be removed from the centralized list. The bill would also provide that any person who is listed on the CACI has the right to an agency hearing, as specified, to challenge his or her listing on the CACI. The bill would require the hearing to meet due process requirements. The bill would also specify the circumstances under which the hearing may be denied. The bill would further provide that a person who is listed on the CACI has a right to that hearing if the court's jurisdiction terminates, the court has not made a finding concerning whether the suspected child abuse or neglect was substantiated, and that hearing has not been provided previously to the listed person. After that hearing or a court proceeding, if it is determined that the person's CACI listing was based on a report that was not substantiated, the agency would be required to notify the department of that result and the department shall remove that person's name from the CACI.

The Committee analysis also states that "[t]he provisions of this bill seeking to ensure that CACI is operated in a constitutional manner are likely to result in significant future litigation-related cost savings potentially in the millions of dollars to the DOJ and local agencies." While this statement captures the intent of cost-savings, it also recognizes the intent to alter the operation of the CACI to achieve consistency with constitutional requirements. Therefore the Commission

<sup>192</sup> Exhibit X, Senate Committee Analysis, AB 717.



finds that the amendments to section 11170, effected by Statutes 2011, chapter 468, are not newly mandated requirements, but are codifying and clarifying existing federal and state constitutional requirements.

**c. Due process protections required under the Constitution of the United States, or under the Constitution and laws of the State of California, when triggered by state-mandated activities, are reimbursable pursuant to Article XIII B, section 6.**

In *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, the California Supreme Court held that all due process procedures and costs resulting from expulsions made mandatory by the test claim statute were reimbursable, whether arising from federal law or state law.<sup>193</sup> Education Code section 48915, in pertinent part, “(1) *compelled* a school principal to *immediately suspend* any student found to be in possession of a firearm at school or at a school activity off school grounds, and (2) *mandated* a recommendation to the school district governing board that the student be expelled.”<sup>194</sup> The court noted that “whenever expulsion is recommended [under state law] a student has a right to an expulsion hearing.” The court held, “[a]ccordingly, it is appropriate to characterize the former provision as *mandating* immediate suspension, a recommendation of expulsion, *and hence, an expulsion hearing.*”<sup>195</sup>

The Commission, in its test claim statement of decision prior to *San Diego Unified*, had excepted the federal due process requirements from reimbursement pursuant to Government Code section 17556, finding that only the due process requirements imposed by the test claim statute that were in excess of the federal requirements should be reimbursable.<sup>196</sup> The court disagreed, finding that section 17556 was not applicable to the facts; that Education Code section 48915, providing for mandatory expulsions in certain situations, does not “implement federal law,” and therefore due process costs arising from both federal and state law and Constitutions are reimbursable when an expulsion recommendation is made mandatory under state statute.<sup>197</sup>

**d. The one-time development of due process procedures, as well as the ongoing provision of due process protections to listed individuals, are approved.**

Due process procedures were not expressly approved in the test claim statement of decision, nor are due process requirements found in the language of the test claim statutes, as pled. Rather the *Humphries* decision recognized a due process right inherent in the existence and application of the CACI, and the Legislature subsequently amended the code to include due process protections. *San Diego Unified* is in accord, in that it makes clear that due process procedures triggered by state-mandated activities are reimbursable whether arising under state or federal law

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<sup>193</sup> Discretionary expulsions were held not to give rise to reimbursable costs, including due process procedures triggered.

<sup>194</sup> *San Diego Unified, supra*, at p. 869.

<sup>195</sup> *Id.*, at p. 870.

<sup>196</sup> *Id.*, at pp. 872-873.

<sup>197</sup> *Id.*, at p. 881.

or Constitution.<sup>198</sup> The Commission now must accept the courts' findings and hold that due process protections triggered by test claim statutes surrounding the CACI are reimbursable.

The court in *Humphries* directed the state to institute "some kind of hearing" process to provide a remedy for those who would challenge their listing in the CACI, and provided that the hearing must be before someone other than the person who performed the investigation.<sup>199</sup> The very fact that the Humphries' were forced to sue (as well as the amendments to the code following thereafter) demonstrates that it is unlikely that adequate due process procedures existed prior to that 2009 case, at least in Los Angeles County. The Department of Social Services has adopted procedures that appear at first glance to satisfy due process, as interpreted by the court in *Humphries*, but those measures, adopted in settlement of another due process case, only extended to county welfare departments at that time, and were not required of law enforcement agencies. This is yet another reason for the amendments made in Statutes 2011, chapter 468 (AB 717).<sup>200</sup>

Based on the court's express finding that due process protections are owed, reimbursement for the development and implementation of those procedures is reasonably necessary to carry out the mandate. However, the claimant has submitted no evidence that due process procedures must be continually "develop[ed] and maintain[ed]." Therefore, approval of this activity is limited to a one-time activity of developing procedures for this program, consistent with the Legislature's expression of the constitutional requirements, rather than an on-going activity including "maintain[ing]" due process procedures.

The actual provision of due process protections to individuals who seek to challenge being listed in the CACI is reimbursable, based on the holdings of *San Diego Unified* and *Humphries, supra*. Because listing in the CACI triggers 14<sup>th</sup> Amendment due process protections, the agency initiating the listing must provide sufficient due process to protect the rights of the individual against unconstitutional deprivation of a protected liberty interest. The cost of that process is thus reasonably necessary to carry out the mandate. Given that due process hearings will be required any time an individual seeks to challenge his or her inclusion in the CACI, this must be considered a reasonably necessary ongoing activity.

Accordingly, and consistently with the implications of the *Humphries* decision, and *San Diego Unified*, and the subsequent amendments to section 11169, the Commission finds that one-time development and implementation of due process procedures is approved for reimbursement in these parameters and guidelines. The Commission also approves ongoing provision of due process protections to individuals seeking to challenge their listing in the CACI, including notice and a hearing. Both of these activities are eligible for reimbursement by a showing of actual costs, and will require contemporaneous source documentation, as provided in the parameters and guidelines. It is unclear how many, if any, of the eligible claimants provided the mandated due process protections prior to the *Humphrey's* decision in 2009 or the amendment of 11169 in 2011 and what the scope of those protections might have been. However, any jurisdiction that did actually perform the mandated due process activities is eligible to claim for their actual costs incurred beginning July 1, 1999.

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<sup>198</sup> *San Diego Unified, supra*, at p. 881.

<sup>199</sup> *Humphries, supra*, 554 F.3d 1170, at p. 1201.

<sup>200</sup> Exhibit X, Senate Committee Analysis, AB 717.

## 7. Requirements of County Welfare Departments Proposed by Claimant

The claimant has proposed reimbursement for reporting activities of county welfare departments, some of which are not supported on the basis of the record, and exceed the scope of the mandate. The claimant proposes reimbursement for the following reporting activities for county welfare departments:

1. *Completion of the Child Abuse Summary Report (SS 8583) form [Standard time is 22 minutes]*
2. *Completion of the Suspected Child Abuse Report (SS 8572) form [Standard time is 23 minutes]*
3. *Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form [Standard time is 13 minutes]*
4. *Filing copies of the SS 8583 and SS 8572 forms with a copy of the investigative report [Standard time is 22 minutes]*
5. *Response to DOJ inquires [Standard time is 9 minutes].<sup>201</sup>*

The Commission finds that preparing and submitting the Child Abuse Summary Report form (SS 8583) is expressly approved in the test claim statement of decision, as part and parcel of the completion of an investigation and forwarding of reports to DOJ. The parameters and guidelines reflect this activity, as discussed above, and it is not necessary to further analyze this activity here.

Completion of a "Notice of Child Abuse Central Index Listing (SOC 832) form" is discussed above at Part 4., with respect to providing notice to a suspected abuser that he or she has been listed in the index. The Commission finds, as stated above, that the completion of the form is a reasonable method by which to comply with the mandate, and the parameters and guidelines therefore reflect reimbursement for this activity, where applicable.

Additionally, the claimant proposes reimbursement for "[f]iling copies of the SS 8583 and SS 8572 forms with a copy of the investigative report." The Child Abuse Summary Report, form 8583, is the form forwarded to DOJ. The Suspected Child Abuse Report, form 8572, originates with the mandated reporter, and is received by the investigating agency; this is the report that precipitates all reimbursable activities under CANRA. The activity proposed above might be interpreted to include filing copies of the forms with DOJ, but this is not required by DOJ regulations.<sup>202</sup> Therefore, it more likely is intended to mean filing copies of the incoming (8572) and outgoing (8583) forms with the investigating agency's investigation report, retained by the agency. Retention of these forms is included in the parameters and guidelines language regarding the expressly approved activities regarding retention of records of suspected child abuse at Part 5., above.

<sup>201</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

<sup>202</sup> California Code of Regulations, title 11, section 903 (Register 98, No. 29) [requirement to report to DOJ using Form 8583, but no requirement to retain a copy of the Form 8583].

The remaining activities cited above are not supported by evidence in the record. In particular, the Suspected Child Abuse Report form (SS 8572) is the same form employed by mandated reporters, individuals whose activities are not subject to reimbursement. It is not clear based on the evidence in the record why county welfare *agencies* should be reimbursed for completing the Child Abuse Summary Report form, while county welfare *employees* would be subject, as individuals, based on their vocation, to the mandatory reporting requirements, which are not reimbursable. In other words, a psychologist, or doctor, would be considered a mandatory reporter by vocation and training, whether employed by the county, or some private entity. Therefore, as was explicitly found in the test claim statement of decision, the mandated reporter activity, to complete the Child Abuse Summary Report form, is not unique to government, and does not impose a reimbursable new program or higher level of service.<sup>203</sup> Submittal of this form to the child protective agency is the triggering event for the mandate—without it there are no mandated activities.

Furthermore, it is unclear from what approved activity in the test claim statement of decision the claimant derives the alleged reasonably necessary activity “Response to DOJ inquiries (9 min).” It could be asserted that responding to DOJ inquiries is a reasonably necessary activity, but the claimant has provided no explanation as to what would give rise to a DOJ inquiry, nor any explanation of what inquiries are proposed to be reimbursable.<sup>204</sup> DOJ does not take any responsibility for the accuracy of the information maintained in the index: “DOJ does not conduct an investigation to verify the accuracy of the information submitted nor does it investigate the quality or accuracy of the abuse or severe neglect investigation conducted by the submitting agency.”<sup>205</sup> DOJ serves only as a repository of information, based on the language of the test claim statutes. Therefore it is unknown what sort of inquiry DOJ might undertake to make. The claimant has provided no evidence in the record explaining what a “DOJ inquiry” entails, and therefore this activity must be denied.

Based on the foregoing, the Commission finds that the preparing and submitting the Child Abuse Summary Report, form SS 8583, retaining copies of the Child Abuse Summary Report form SS 8583 and the Suspected Child Abuse Report form SS 8572, and the completion of the Notice of Child Abuse Central Index Listing, form SOC 832, are approved elsewhere in this analysis, and incorporated within the parameters and guidelines, as appropriate. The remaining proposed activities are denied.

#### **C. Claim Preparation and RRM Proposal (Section V. of Proposed Parameters and Guidelines)**

The claimant has proposed standard times RRMs for specified activities, including investigative activities performed by law enforcement agencies, and complying with reporting and notice

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<sup>203</sup> Exhibit A, Test Claim Statement of Decision, at pp. 15-16 [Duties alleged under Penal Code section 11166 “are not required of local entities, but of mandated reporters as individual citizens,” and are therefore not a reimbursable state-mandated new program or higher level of service].

<sup>204</sup> Exhibit B, Claimant’s Revised Proposed Parameters and Guidelines, at pp. 23-24.

<sup>205</sup> Code of Regulations, title 11, section 902 (Reg. 2002, No. 17; Reg. 2006, No. 19; Reg. 2010, No. 2).

requirements by county welfare departments. The claimant's proposed RRM's will be incorporated into the discussion below, where relevant.

For the following reasons, the Commission finds that the evidence and exhibits submitted are not sufficient to support adoption of the proposed RRM's, consistent with the constitutional and statutory requirements of RRM's, and of Commission decisions generally. While an RRM proposal need not be based on actual cost data, nor precisely reimburse every dollar to every claimant, an RRM must reasonably reimburse claimants for the costs mandated by the state, and an RRM proposal must be based on substantial evidence, like any other Commission decision. Here, as discussed below, there is not sufficient evidence in the record to meet the substantial evidence standard, and to adopt the RRM's for reimbursement on the basis of this record.

Thus, the parameters and guidelines include the Commission's standard language for actual cost reimbursement in Section V, requiring documentation to support the claims for reimbursement.

**1. The Purpose of an RRM is to Reimburse Local Government Efficiently and Simply, with Minimal Auditing and Documentation Required.**

**a. The RRM proposal meets the minimal statutory requirements for adoption of an RRM.**

The reimbursement obligation of article XIII B, section 6 was "enshrined in the Constitution ... to provide local entities with the assurance that state mandates would not place additional burdens on their increasingly limited revenue resources."<sup>206</sup> Section 17561(a) states: "[t]he state shall reimburse each local agency and school district for all 'costs mandated by the state,' as defined in Section 17514."<sup>207</sup> The courts have interpreted the constitutional and statutory scheme as requiring "full" payment of the actual costs incurred by a local entity once a mandate is determined by the Commission.<sup>208</sup> The statutes providing for the adoption of an RRM, along with the other statutes in this part of the Government Code, are intended to implement article XIII B, section 6.<sup>209</sup>

<sup>206</sup> *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1282; *CSBA v. State of California* (2011) 192 Cal.App.4th 770, 785-786.

<sup>207</sup> Government Code section 17561 (Stats. 2009, ch. 4, § 4 (SB3X 8)) [emphasis added].

<sup>208</sup> *CSBA v. State of California (CSBA II)* (Cal. Ct. App. 4th Dist. 2011) 192 Cal.App.4th 770, 786; *County of Sonoma v. Commission on State Mandates* (Cal. Ct. App. 1st Dist. 2000) 84 Cal.App.4th 1264, 1284. The court in *County of Sonoma* recognized that the goal of article XIII B, section 6 was to prevent the state from forcing extra programs on local government in a manner that negates their careful budgeting of expenditures, and that a forced program is one that results in "increased actual expenditures." The court further noted the statutory mandates process that refers to the reimbursement of "actual costs incurred."

See also, Government Code sections 17522 defining "annual reimbursement claim" to mean a claim for "actual costs incurred in a prior fiscal year; and Government Code section 17560(d)(2) and (3), referring to the Controller's audit to verify the "actual amount of the mandated costs."

<sup>209</sup> Government Code section 17500 et seq.

Statutory provision for the adoption of an RRM was originally enacted in 2004, and amended in 2007 to promote greater flexibility.<sup>210</sup> Former section 17518.5 provided that an RRM must “meet the following conditions:”

(1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner.

(2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner.<sup>211</sup>

The LAO found in a 2007 report that measurement of marginal costs was “complex,” and that documentation requirements made it difficult to file claims and led to disputes with the Controller. LAO’s recommendation to address these issues was to “[e]xpand the use of unit-based and *other simple claiming methodologies* by clarifying the type of easy-to-administer methodologies that the Legislature envisioned when it enacted this statute.”<sup>212</sup> The LAO’s recommendations were implemented in Statutes 2007, chapter 329 (AB 1222). Section 17518.5 now defines an RRM as follows:

(a) “Reasonable reimbursement methodology” means a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514.

(b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or projections of other local costs.

(c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost efficient manner.

(d) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other

<sup>210</sup> Government Code section 17518.5 (enacted by Stats. 2004, ch. 890 (AB 2856); amended by Stats. 2007, ch. 329 (AB 1222)).

<sup>211</sup> Government Code section 17518.5 (Stats. 2004, ch. 890 § 6 (AB 2856)).

<sup>212</sup> Exhibit X, “State-Local Working Group Proposal to Improve the Mandate Process,” Legislative Analyst’s Office, June 21, 2007, page 3. See also, Assembly Bill Analysis of AB 2856 (2004), concurrence in Senate Amendments of August 17, 2004; Assembly Bill Analysis of AB 1222 (2007), concurrence in Senate Amendments of September 4, 2007. These bill analyses identify the purpose of the RRM process is to “streamline the documentation and reporting process for mandates.”; *Kaufman & Broad Communities, Inc. v. Performance Plastering* (Cal. Ct. App. 3d Dist. 2005) 133 Cal.App.4th 26, at pp. 31-32 [Reports of the Legislative Analyst’s Office may properly be considered, as legislative history, to determine the legislative intent of a statute].

approximations of local costs mandated by the state, rather than detailed documentation of actual costs . . . .

(e) A reasonable reimbursement methodology may be developed by any of the following:

- (1) The Department of Finance.
- (2) The Controller.
- (3) An affected state agency.
- (4) A claimant.
- (5) An interested party.<sup>213</sup>

An RRM diverges from the traditional requirement of supporting a reimbursement claim with detailed documentation of actual costs incurred and, instead, applies a standard formula or single standard unit cost, based on approximations of local costs mandated by the state. A unit cost or, in this case, unit times, based on approximations or other projections may result in some entities receiving more than their actual costs incurred to comply with a mandated program, and some receiving less. As the following analysis will demonstrate, the statutory requirements are highly flexible, but whether approval of RRM is legally supportable turns on whether it reasonably reimburses eligible claimants for their actual costs and whether it is supported by substantial evidence in the record.

A unit cost must represent a reasonable approximation of the costs incurred by eligible claimants to implement the state-mandated program, in order to comply with the constitutional requirement that *all costs mandated by the state* be reimbursed to a local government entity. In certain circumstances, a unit cost based on a significant or large variation of costs reported may not reasonably represent the costs incurred by eligible claimants and, thus, may not comply with the requirements of article XIII B, section 6 of the California Constitution. On the other hand, given the purpose of the RRM, to “balance accuracy with simplicity,” some degree of variation in costs is permissible.<sup>214</sup>

The statutory requirements to adopt an RRM are minimal, and very broad. Government Code section 17518.5, as amended in 2007, eliminates both the prior rule that 50% of eligible claimants have their costs fully offset, and the rule that the total amount to be reimbursed under an RRM must be equal to the total statewide cost estimate. The new statute provides less stringent requirements for documentation of costs, and less burdensome measuring of the marginal costs of higher levels of service.<sup>215</sup> In other words, rather than providing rigid requirements or elements to which an RRM proposal for adoption must adhere, the amended statute focuses on the *sources of information for the development of an RRM*, and only requires

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<sup>213</sup> Government Code section 17518.5(b-d) (Stats. 2007, ch. 329 § 1 (AB 1222)).

<sup>214</sup> Government Code section 17557 (Stats. 2010, ch. 719 (SB 856) § 32).

<sup>215</sup> *Kaufman & Broad Communities, supra*, 133 Cal.App.4th 26, at pp. 31-32 [LAO reports may be relied upon as evidence of legislative history].

that the end result “balances accuracy with simplicity.”<sup>216</sup> The Commission’s regulations which implement the RRM statute (section 17518.5) also focus on the information to be used, rather than any specific degree of precision or accuracy necessary.<sup>217</sup> Implicit, however, is the constitutional requirement that the end result must reasonably reimburse claimants for their actual mandated costs, as required by article XIII B, section 6.

The statute provides that detailed, actual cost information is not required to develop an RRM. Section 17518.5 provides that an RRM “shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or *other projections of other local costs.*”<sup>218</sup> The statute does not *require* any one of these options; it merely outlines these as *possible sources* for the development of evidence to support an RRM. “[C]ost information from a representative sample of eligible claimants” is only *one source of evidence* upon which to base an RRM, along with “information provided by associations of local agencies and school districts, or *other projections* of local costs.”<sup>219</sup> Thus, whether the sample size, or the constitution of the sample, is representative is not dispositive on the question whether an RRM may be adopted. Moreover, section 1183.13 of the Commission’s regulations provides that a “representative sample of claimants does not include eligible claimants *that do not respond to surveys or otherwise participate* in submitting cost data.”<sup>220</sup>

In addition, the statute provides that an RRM “[w]henver possible... shall be based on general allocation formulas, uniform cost allowances, and *other approximations of local costs* mandated by the state, *rather than detailed documentation* of actual costs.”<sup>221</sup>

And finally, section 17518.5(c) provides that an RRM “shall *consider* the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.” The section does not require that an RRM *address* such variation, or that it *mitigate* or *eliminate* such variation.

Here, the law enforcement surveys upon which the RRM’s are based were responded to by twelve law enforcement agencies that together “serve over half the state’s population.”<sup>222</sup> The county welfare surveys were responded to by eight counties, serving “well over 50 percent of the State’s population.”<sup>223</sup> The law enforcement surveys were developed by the Los Angeles County Sheriff’s Department, in cooperation with the California State Association of Counties and the

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<sup>216</sup> Government Code section 17557.

<sup>217</sup> Government Code section 17518.5(b-d) (Stats. 2007, ch. 329 § 1 (AB 1222)); Code of Regulations, title 2, section 1183.131.

<sup>218</sup> Government Code section 17518.5(b) (Stats. 2007, ch. 329 § 1 (AB 1222)).

<sup>219</sup> Government Code section 17518.5 (Stats. 2007, ch. 329 (AB 1222) § 1) [emphasis added].

<sup>220</sup> Code of Regulations, Title 2, section 1183.13 (Register 2008, No. 17).

<sup>221</sup> Government Code section 17518.5(d) (Stats. 2007, ch. 329 § 1 (AB 1222)).

<sup>222</sup> Exhibit B, Claimant’s Revised Proposed Parameters and Guidelines, Narrative at p. 11.

<sup>223</sup> *Id.*, at p. 19.



League of California Cities.<sup>224</sup> The county welfare department surveys were developed by “a core team of [Los Angeles] County staff, California Welfare Directors Association staff, and State Department of Social Services staff.”

The RRM proposal includes standard times RRM for specified activities. The survey data upon which the RRM is based does not require actual dollar amounts for the specified activities, but rather focuses on the time expended for those activities, and bases reimbursement on those standard times applied to an individual claimant’s “blended productive hourly rate, in accordance with long established State Controller’s Office Instructions.”<sup>225</sup> In this respect the RRM is not based on “detailed documentation of actual costs,” but rather on a formula, based on survey data, or on what might be characterized as “other approximations.”<sup>226</sup> In rebuttal comments submitted in response to agency and other party comments, the claimant submitted a second revised proposed parameters and guidelines, which narrows the activities for which the claimant seeks reimbursement under the RRM, but the surveys upon which the standard times RRM are based are the same, and the analysis herein is therefore unchanged.<sup>227</sup>

Thus, the claimant has submitted survey results from local agencies who responded to the survey request, and who represent over half the state’s population. The Commission may find that this constitutes a representative sample, in accordance with the ordinary meanings of “representative” and “sample,” and with the definition found in the Commission’s regulations, if the survey results are supported by admissible evidence in the record.<sup>228</sup>

In addition, the claimant has submitted a standard times RRM, which could easily be characterized as a “general allocation formula...[or] other approximations of local costs.” To the extent that the RRM is based on time data rather than cost data, it is consistent with the minimal requirements of the statute.<sup>229</sup>

Finally, although hourly rates of pay and benefits might vary from one county or city to another, it is not necessary to examine whether and to what extent that variation impacts the total costs of implementing the mandate, because the application of “standard times” to the hourly rates of personnel in different cities and counties will account for the variation, as long as the times themselves are defensible. In this way a standard times proposal does address, and arguably

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<sup>224</sup> *Id.*, at p. 2; See also, Exhibit B, Claimant’s Revised Proposed Parameters and Guidelines, Declaration of Suzie Ferrell, at p. 6.

<sup>225</sup> Exhibit B, Claimant’s Revised Proposed Parameters and Guidelines, Narrative at pp. 11-12.

<sup>226</sup> Government Code section 17518.5 (Stats. 2007, ch. 329 (AB 1222)).

<sup>227</sup> See Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 14-18 [The re-evaluation of the law enforcement RRM “focused on whether a specific activity should remain in the RRM or be removed. Fortunately, a new time survey of specific activities was not necessary as the standard time component for each activity was discernable.”].

<sup>228</sup> Exhibit X, Webster’s New International Dictionary, [“representative,” and “sample,” defined]. See also Code of Regulations, Title 2, section 1183.13.

<sup>229</sup> *Ibid.*

mitigates, any variation in costs among local government, to the extent that personnel costs constitute a significant variable.

Based on the foregoing, the Commission finds that the data submitted, and the proposal based on those data, do “consider the variation” in local costs as required, in order to arrive at the unit times proposed, and otherwise meet the minimal requirements of section 17518.5.

**b. The RRM proposal is not supported by substantial evidence in the record.**

Despite the findings that the RRM broadly meets the requirements of section 17518.5, statutory enactments must be considered in the context of the entire statutory scheme of which they are a part and be harmonized with the statutory framework as a whole;<sup>230</sup> when the Legislature added section 17518.5 to the Government Code, it did not change the existing requirement in section 17559 that all of the Commission’s findings be based on substantial evidence in the record. In 2010, the Commission clarified its regulations to specifically identify the quasi-judicial matters that are subject to these evidentiary rules, including proposed parameters and guidelines and requests to amend parameters and guidelines.<sup>231</sup> Thus, the plain language of the statutory and regulatory mandates scheme requires substantial evidence in the record to support the adoption of an RRM.

Substantial evidence has been defined in two ways: first, as evidence of ponderable legal significance...reasonable in nature, credible, and of solid value;<sup>232</sup> and second, as relevant evidence that a reasonable mind might accept as adequate to support a conclusion.<sup>233</sup> The California Supreme Court has stated that “[o]bviously the word [substantial] cannot be deemed synonymous with ‘any’ evidence.”<sup>234</sup> Therefore the second of the above definitions is

<sup>230</sup> *Renee J. v. Superior Court* (2001) 26 Cal.4th 735, 743.

<sup>231</sup> The courts, in recent lawsuits dealing with questions of fact, have determined that the Commission’s conclusions were not supported by any evidence in the record and, thus, the Commission’s decisions were determined invalid pursuant to Government Code section 17559 and Code of Civil Procedure section 1094.5. (See, *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355 [Peace Officer Procedural Bill of Rights, on the issue of practical compulsion]; *State of California Department of Finance, State Water Resources Control Board, et al. v. Commission on State Mandates and County of San Diego, et al.*, Sacramento County Superior Court, Case No. 34-2010-80000604 [Discharge of Stormwater Runoff, on the issue of whether the permit requirements are considered to fall within the Maximum Extent Practicable standard of federal law]; *State of California Department of Finance, State Water Resources Control Board, and California Regional Water Quality Control Board, Los Angeles Region v. Commission on State Mandates and County of Los Angeles, et al.*, Los Angeles County Superior Court, Case No. BS130730 [Municipal Storm Water and Urban Runoff Discharges, on the issue of whether the permit requirements are considered to fall within the Maximum Extent Practicable standard of federal law]).

<sup>232</sup> *County of Mariposa v. Yosemite West Associates* (Cal. Ct. App. 5th Dist. 1998) 202 Cal.App.3d 791, at p. 805.

<sup>233</sup> *Desmond v. County of Contra Costa* (1993) 21 Cal.App.4th 330, 335.

<sup>234</sup> *People v. Bassett* (1968) 69 Cal.2d 122, at p. 139.

appropriate to the standard for overturning and Commission decision in accordance with section 17559: relevant evidence that a reasonable mind might accept as adequate to support a conclusion. Substantial evidence is not submitted by a party; it is a standard of review, upon which a reviewing court will uphold the determinations of a lower court, or in this context, the Commission, if those findings are supported by substantial evidence. A court will not reweigh the evidence of a lower court, or of an agency exercising its adjudicative functions; rather a court is "obliged to consider the evidence in the light most favorable to the [agency], giving to it the benefit of every reasonable inference and resolving all conflicts in its favor."<sup>235</sup>

The Commission is not required to observe strict evidentiary rules, but its decisions must be reasonable, and grounded in fairness. Section 1187.5(a) of the Commission's regulations provides that when exercising the quasi-judicial functions of the Commission, "[a]ny relevant non-repetitive evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs."<sup>236</sup> This regulation is borrowed from the evidentiary requirements of the Administrative Procedures Act, which contains substantially the same language.<sup>237</sup> In addition, both the Commission's regulations and the Government Code permit the use of hearsay evidence and declarations "for the purpose of supplementing or explaining other evidence but [hearsay] shall not be sufficient in itself to support a finding unless it would be admissible over objection in a civil action."<sup>238</sup>

Therefore, in keeping with the applicable evidentiary standards provided by the statutes and regulations, and in an attempt to harmonize the case law with the clear import of statute and regulation, the following standards emerge: the Commission's decisions must be supported by "substantial evidence" under section 17559, but the conduct of hearings need not adhere to strict evidence rules pursuant to section 1187.5 of the Commission's regulations and Government Code section 11513(c); any relevant non-repetitive evidence *shall* be admitted if it is the sort of evidence on which responsible persons are accustomed to rely; hearsay evidence may be used to supplement or explain, although it shall not be sufficient to support a finding unless admissible over objection in civil actions.<sup>239</sup> Under section 11514, as referenced in the Commission's regulations, an affidavit or declaration may be "given the same effect as if the affiant had testified orally," if properly noticed and an opportunity to cross-examine the affiant is given.<sup>240</sup> Expert testimony, in the form of an affidavit, would be admissible if the Commission finds a witness qualified by special skill or training, and the testimony (here, declaration) is helpful to the Commission.<sup>241</sup> Furthermore, surveys of eligible claimants as a method of gathering cost

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<sup>235</sup> *Martin v. State Personnel Board* (Cal. Ct. App. 3d Dist. 1972) 26 Cal.App.3d 573, at p. 577.

<sup>236</sup> Code of Regulations, Title 2, section 1187.5.

<sup>237</sup> Government Code section 11513.

<sup>238</sup> Code of Regulations, title 2, section 1187.5; Government Code section 11514 [providing for use of affidavits in lieu of testimony].

<sup>239</sup> California Code of Regulations, Title 2, section 1187.5.

<sup>240</sup> Government Code section 11514(a) (Stats. 1947, ch. 491 § 6).

<sup>241</sup> Evidence Code sections 720; 801 (Stats. 1965, ch. 299 § 2).

data are contemplated by the statute and the regulations as a viable form of evidence, but they must be admissible under the Commission's regulations and the evidence rules, as discussed.<sup>242</sup>

The claimant has proposed standard times RRM for investigative activities performed by law enforcement, and for reporting and notice activities performed by county welfare departments, as follows:

**Level - 1 No Child Abuse Based on Preliminary Information (Suspected Child Abuse Report (SCAR) or Call-for-Service).**

All child abuse reports, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, investigated and closed with no further action taken if no child abuse is indicated based on information received by the agency.

The standard time for Level 1 is 102 minutes.

**Level 2 - Patrol Officer Investigation, No Child Abuse**

All child abuse reports, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, investigated and if child abuse is not suspected after a patrol officer's investigation, the incident must be documented and closed.

The standard time for Level 2 is 268 minutes.

**Level 3 - Reported CACI Investigation**

All child abuse allegations, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, and investigated. If suspected child abuse has not been ruled out after a patrol officer's investigation, an in depth investigation must be completed to determine if the child abuse is "unfounded," "inconclusive," or "substantiated."

If child abuse is "substantiated" or "inconclusive," it must be reported to the State Department of Justice. Before it is reported, certain Level 3 steps, which go beyond those found in Level 1 and 2, must be performed.

The standard time for Level 3 is 838 minutes.

Actual cost reimbursement is available for additional services not found in the Level 3 RRM. These services are described in IV.C(D) below.

The standard times for county welfare agencies are:

1. Completion of the Child Abuse Summary Report (SS 8583) form

The standard time is 22 minutes.

2. Completion of the Suspected Child Abuse Report (SS 8572) form.

The standard time is 23 minutes.

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<sup>242</sup> Government Code section 17518.5; Code of Regulations, Title 2, section 1183.13.

3. Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form.

The standard time is 13 minutes.

4. Filing copies of the SS 8583 and SS 8572 forms with a copy of the investigative report.

The standard time is 22 minutes.

5. Response to DOJ inquires.

The standard time is 9 minutes.<sup>243</sup>

Based on the record here, the Commission does not have substantial evidence upon which to base a decision to adopt the standard times RRM's proposed for law enforcement.

The declarations of Suzie Ferrell and Daniel Scott state that the law enforcement surveys were developed on the basis of the investigative activities necessary to complete the ICAN mandated activities, and that the activities included in the surveys are "reasonably necessary in conducting ICAN investigations, preparing ICAN reports, and performing other ICAN required duties."<sup>244</sup> The Ferrell declaration also states that "it is my information and belief that the average or standard time for each ICAN step...is based on a representative sample of law enforcement agencies." In an additional declaration attached to the claimant's rebuttal comments and second revised proposed parameters and guidelines, Ms. Ferrell states, with slightly more specificity, that "the replacement RRM, found in Exhibit 1 of this filing, contains only those activities that are reasonably necessary in order to complete the state 'Child Abuse Investigation Report' Form SS 8583."<sup>245</sup>

As discussed above with respect to reimbursable activities, these proposed RRM's, if supported with substantial evidence, could be only partially approved, despite the assertions of Mr. Scott and Ms. Ferrell, because the activities underpinning the proposed RRM's exceed the scope of the mandate, and the scope of what is reimbursable under article XIII B, section 6. Notwithstanding their information and belief that the steps described in the law enforcement RRM's are necessary to complete ICAN investigations, the activities beyond investigation by patrol officers for purposes of preparing the report required by section 11169, as discussed, are not reimbursable, because those activities exceed the scope of what was approved in the test claim statement of decision; they exceed the scope of what is reasonably necessary to carry out the mandate (i.e., to determine whether a report is unfounded); and they exceed the scope of what is reimbursable under article XIII B, section 6 and Government Code section 17556.<sup>246</sup>

<sup>243</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 26-27.

<sup>244</sup> Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 1, Declaration of Suzie Ferrell, at p. 6.

<sup>245</sup> Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 47.

<sup>246</sup> See discussion above at section (B.)(3.), p. 34 and following.

Along with the declarations described above, the claimant has submitted summary survey results for the law enforcement activities that the claimant seeks to include in the law enforcement RRM. Those summary survey results describe how much time should be assigned to each step in the investigation for law enforcement agencies. However, as discussed above, the reimbursement of those activities is limited to the activities and level of investigation required for the purpose of completing the Form 8583. Anything more, as analyzed above, would provide reimbursement for the costs of mandated reporter activities, or a criminal investigation; and to reimburse law enforcement agencies for activities beyond those approved for county welfare departments: these are not reimbursable activities. Moreover, nowhere in the claimant's submissions are the actual raw data found, nor any spreadsheets or other summaries that detail how the standard times RRM were calculated; therefore it cannot be determined whether there is substantial evidence to support the costs claimed. In the claimant's rebuttal comments and second revised proposed parameters and guidelines, the times for each activity are identified individually, as follows:

Duty	Time in Minutes
Officer receives, prints, or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters	15
Officer processes child abuse report into agency's tracking system	7
Officer reviews report and determines based on the SCAR or call-for-service that no further investigation is required	33
Officer's findings are entered into agency's system	26
Supervising officer reviews investigation findings and approves closure of report indicating no child abuse	21
Totals for Level 1	102

Because the claimant's proposal identifies individual times for each activity, non-reimbursable activities *could* potentially be eliminated in an adopted RRM. However there remains no evidence to support the standard times requested, other than the conclusory declarations submitted into evidence. In addition, there is no evidence provided that these activities are utilized other than in the County of Los Angeles. In comments submitted in response to the draft staff analysis, the claimant submitted the declaration of Mr. John Langstaff, "Project and Program Manager of the E-SCARS project." Mr. Langstaff declares that the "specialized software" for cross-reporting and tracking child abuse reports utilized by the County is "a more reliable method of cross-reporting" than relying on fax machines. However, Mr. Langstaff does not state, nor does any other evidence in the record indicate, whether any other county or jurisdiction utilizes the E-SCARS system, or any other electronic tracking system. The standard times proposed above presume that the investigating patrol officer utilizes the agency's tracking system, but there is no support in the record for that presumption with respect to other jurisdictions. Therefore the RRM, based upon inadmissible hearsay, and including activities that are not approved and may or may not be utilized in other jurisdictions, are not supported by substantial evidence in the record and cannot be approved by the Commission.

Based on the analysis above, the law enforcement RRM's are denied.

Moreover, just as with the law enforcement standard times proposed, the claimant has submitted only summary survey results for county welfare departments' activities, along with the survey questions distributed to eligible claimants.<sup>247</sup> As discussed above, the surveys were returned by eight eligible claimants, representing, according to the claimant's evidence, more than fifty percent of the state's population. But nowhere in the claimant's submissions is there any evidence of the raw data returned. Only the conclusions are stated, in the form of standard times calculated by the claimant. This evidence is not sufficient in itself to support the Commission's decision to approve the proposed RRM's.

Based on the foregoing, proposed RRM's for county welfare departments are denied.

**D. Offsetting Revenues and Reimbursements (Section VII. of Proposed Parameters and Guidelines)**

The Commission's regulations require parameters and guidelines to identify offsetting revenues that may apply to the program as follows:

- i. Dedicated state and federal funds appropriated for this program
- ii. Non-local agency funds dedicated for this program.
- iii. Local agency's general purpose funds for this program.
- iv. Fee authority to offset partial costs of this program.<sup>248</sup>

These items, required to be identified, do not undermine the Commission's finding that a program is reimbursable unless there is also a finding that the funding is sufficient to cover the costs of the program under section 17556(e), which is not the case here.

In addition, parameters and guidelines for *all* programs recently adopted state substantially as follows:

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 state funds, shall be identified and deducted from this claim.

Therefore, even if the parameters and guidelines do not specifically highlight required or potential offsetting revenues, the Controller has authority to reduce reimbursement when other non-tax revenues are applied to mandated costs.

Based on the comments of parties and interested parties, and the plain language of the 2011 Realignment statutes, the Commission determines in the analysis below that non-local funds for child welfare services are identified as potentially offsetting revenue, but 2011 Realignment Funds are not offsetting revenue for purposes of ICAN mandated activities.

<sup>247</sup> Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 10, Child Abuse and Neglect Reporting Act Time Study Survey Questions, at pp. 2-3.

<sup>248</sup> Code of Regulations, Title 2, section 1183.1 (Register 2005, No. 36).

Here, as noted above, DOF and CDSS raised in their comments on the draft staff analysis an issue of offsetting revenue, and suggested that funding provided by the state, both prior to and including in the 2011 realignment, and possibly the language of article XIII, section 36 of the California Constitution might limit reimbursement going forward for the ICAN activities.<sup>249</sup> Specifically, CDSS suggested that “until the 2011 realignment of child welfare services, on the child welfare side counties have received significant state funding for the activities of social workers, for whom many of the activities identified in this mandate is [*sic*] a core function of their work.” CDSS went on to assert that “[w]e also would expect the Commission to consider the implications of the realignment agreements’ statutory and constitutional changes in any reimbursable cost estimates beyond 2011.” And CDSS suggested as well that “the Commission should consider the revenues received by counties as a result of the 1991-92 Realignment of Child Welfare Services Programs (AB 948 Chapter 91 (1991)) as a potential offset to county costs for mandated activities.”<sup>250</sup>

DOF asserted, in its comments on the draft proposed statement of decision, that “to the extent that 2011 Realignment funds [counties] for conducting ICAN activities, under Article XIII, section 36 of the California Constitution...the departments are required to conduct the mandated activities only insofar as funding is provided by 2011 Realignment [*sic*].”<sup>251</sup>

In response to these comments, Commission staff issued a request for comments on this new substantive issue.<sup>252</sup> Specifically, staff requested additional briefing on the following three questions:

1. Are the approved activities under the ICAN statutes (Penal Code sections 11165.9, 11166, 11166.2, 11166.9,<sup>253</sup> 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9)) part of “child abuse prevention, intervention, and treatment services as those costs and services are described in statute and regulation,” for purposes of the funding directed to the Child Abuse Prevention Subaccount? And, if so, do such funds constitute a potential or required offset?
2. Does the shift of complete or partial funding responsibility from the state to local governments of existing approved mandated activities result in a mandate “imposed by the 2011 Realignment Legislation” within the meaning of paragraph (3)?

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<sup>249</sup> Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines; Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>250</sup> Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>251</sup> Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>252</sup> Exhibit N, Commission Request for Comments.

<sup>253</sup> Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).



3. Does article XIII, section 36 require, as suggested by DOF, that an existing mandated program funded under the 2011 Realignment is mandated only to the extent of funding, or does that limitation apply only to future new programs or increases in levels of service related to a funded program?

CSAC responded to the request first, arguing that the approved ICAN activities “are not among the ‘public safety services’ that are covered by section 36 of article XIII of the California Constitution.” CSAC maintains that “[t]here is nothing in Prop. 30 that broadly exempts from reimbursement any program that could potentially fit within the definition of ‘public safety services.’” CSAC concludes that under article XIII, section 36, public safety services “are only exempt from reimbursement if they were assigned to local agencies by 2011 Realignment Legislation,” and that the mandated ICAN activities were not transferred to local agencies by the 2011 Realignment Legislation, and therefore reimbursement is not affected.<sup>254</sup>

The claimant also responded to the request for comment, arguing that the ICAN mandated activities “were already assigned to local agencies prior to enactment of the 2011 Realignment Legislation,” and that the Realignment Legislation “specifically details, by statutory reference, which Public Safety Services responsibilities are assigned to local agencies as a result of that legislation.” The claimant concludes that “[b]ecause the ICAN statutes at issue have not been assigned to local agencies pursuant to the 2011 Realignment Legislation, but instead were preexisting mandates, they are not part of the ‘child abuse prevention, intervention, and treatment services’ referenced in Government Code section 30025(f)(16)(A)(vi).”<sup>255</sup>

And finally, DOF also responded to the request for comments, concluding that “[a]fter deliberating the questions, as well as the ICAN activities,” there is no effect on the ICAN mandate resulting from article XIII, section 36. DOF asserts that “there is no statute that identifies and/or describes specific funding for ICAN activities,” and that “Finance does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government.” Finance concludes that article XIII, section 36 only applies to limit reimbursement for “Legislation enacted after September 30<sup>th</sup>, 2012 that has the overall effect of increasing costs already incurred by a local agency for programs or levels of service mandated by 2011 Realignment Legislation.”<sup>256</sup>

a. **The non-local share of child welfare services funding is identified as potentially offsetting revenue against costs mandated by the state.**

CDSS has suggested that counties receive “significant state funding for the activities of social workers,” which, as discussed above, include referring cases of child abuse to DOJ, and conducting investigative activities under the ICAN statutes.<sup>257</sup> CDSS points to the 1991 realignment of health, mental health, and social services, in which the responsibilities of certain programs were shifted from the state to the counties, and the ratio of state to local funding was

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<sup>254</sup> Exhibit P, CSAC Response to Commission Request for Comment, at pp. 1-2.

<sup>255</sup> Exhibit Q, County of Los Angeles Response to Commission Request for Comments.

<sup>256</sup> Exhibit R, DOF Response to Commission Request for Comments, at pp. 1-2.

<sup>257</sup> Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

shifted, with a corresponding dedicated revenue stream to make up the difference. Prior to the 1991 Realignment, child welfare services funding was made up of 74 percent state and 24 percent local revenues. The 1991 Realignment altered the ratio to 70 percent state funding and 30 percent local funding, while at the same time increasing the state sales tax by one-half percent, and directing a larger share of the VLF revenues to local governments to cover the costs of realignment.<sup>258</sup>

There is no evidence in the record as to exactly what portion of the 70 percent state funding, or the increased local funding, is directed to the ICAN activities, if any, and Statutes 1991, chapter 91 (AB 948) does not specifically cite the prevention of child abuse as a purpose or priority of either source of funds. Accordingly, the Manual of Policies and Procedures, an excerpt of which was included in the claimant's exhibits, and which is cited above with respect to the scope of reimbursable activities, shows that ICAN duties are among those expected of Child Welfare Services agencies, but are not the only charge and expectation of those agencies. In addition, the Manual relies on the Welfare and Institutions Code for authority, rather than the Penal Code sections that impose the ICAN mandated activities. Thus, due to a lack of evidence in the record, the Commission cannot find, as a matter of law, that the non-local funds provided for Child Welfare Services in the 1991 Realignment are sufficient to fund any certain amount or proportion of the costs mandated by the state.

To the extent non-local funds are applied to cover the costs of the mandated activities, the Controller may reduce reimbursement accordingly, consistent with article XIII B, section 6. Based on the foregoing, the Commission finds that non-local funding for child welfare services from July 1, 1999 through June 30, 2011, is identified as potentially offsetting revenues against costs mandated by the state

**b. The 2011 realignment does not provide off-setting revenue to this program.**

As of November 3, 2004, article XIII B, section 6(c) defines a "mandated new program or higher level of service" as including "a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility."<sup>259</sup> Accordingly, after the 2011 Realignment Legislation was enacted, the LAO issued a report on the realignment, identifying several "pressing implementation issues," including a risk that the programs shifted to the local level could trigger new mandate reimbursement requirements.<sup>260</sup> The principal accomplishments of the realignment were to raise new revenues, and to shift from the state to local governments complete financial responsibility for required programs for which the state previously had complete or partial responsibility.<sup>261</sup> Although no eligible claimant has come forward to file a test claim on the 2011 Realignment statutes pursuant to article XIII B, section 6(c), the LAO expressed an opinion that the statutes facially appear to constitute a mandated new program or higher level of service, and are

<sup>258</sup> Exhibit X, LAO Analysis of 1991 Realignment, at pp. 3; 6.

<sup>259</sup> Adopted by the voters as Proposition 1A, November 2, 2004.

<sup>260</sup> Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

<sup>261</sup> Exhibit X, LAO Report on 2011 Realignment, at pp. 4-6.

substantially likely to expose the state to liability for mandate reimbursement.<sup>262</sup> Therefore, the LAO recommended that:

The clearest way to ensure that the 2011 realignment package does not result in state reimbursable mandates would be for the state to pass a constitutional amendment similar to the one proposed by the Governor. That measure excluded the 2011 realignment program changes from the reimbursement requirement.<sup>263</sup>

The following year, the voters approved Proposition 30, on November 6, 2012. In addition to providing new revenue for a period of years, Proposition 30 added article XIII, section 36 to the California Constitution. Section 36 provides:

*(3) Notwithstanding Section 6 of Article XIII B, or any other constitutional provision, a mandate of a new program or higher level of service on a local agency imposed by the 2011 Realignment Legislation, or by any regulation adopted or any executive order or administrative directive issued to implement that legislation, shall not constitute a mandate requiring the State to provide a subvention of funds within the meaning of that section.*

(4)(A) Legislation enacted after September 30, 2012, that has an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service required by legislation, described in this subparagraph, above the level for which funding has been provided.

(B) Regulations, executive orders, or administrative directives, implemented after October 9, 2011, that are not necessary to implement the 2011 Realignment Legislation, and that have an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation, shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service pursuant to new regulations, executive orders, or administrative directives, described in this subparagraph, above the level for which funding has been provided.<sup>264</sup>

DOF suggested that Proposition 30 might end reimbursement for county welfare departments for ICAN activities:

[I]n regards to county welfare departments, to the extent that 2011 Realignment funds them for conducting the ICAN activities, under Article XIII, section 36 of the California Constitution, if the Commission outlines reimbursable activities

<sup>262</sup> Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

<sup>263</sup> Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

<sup>264</sup> California Constitution, article XIII, section 36(c) (adopted November 6, 2012) [emphasis added].

that cause these departments to incur costs that are in excess of what 2011 Realignment funds, the departments are required to conduct the activities only insofar as funding is provided by 2011 Realignment. Activities that result in costs in excess of what 2011 Realignment provides are not reimbursable mandates and the county welfare departments may conduct those additional activities if they have resources to do so.<sup>265</sup>

But the plain language of the above-quoted provisions of Proposition 30 (now article XIII, section 36) does not support that conclusion. Ultimately, DOF concluded “after deliberating” that reimbursement for ICAN activities is not affected by Proposition 30. Rather, DOF asserts that article XIII, section 36 only applies to limit reimbursement for Legislation enacted after September 30, 2012 that “has the overall effect of increasing costs already incurred by a local agency for programs or levels of service mandated by 2011 Realignment Legislation.” DOF also states that it “does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government,” for the ICAN mandated activities, and that “there is no statute that identifies and/or describes specific funding for ICAN activities.” Therefore, DOF concludes that “the approved activities under the ICAN statutes are reimbursable under the law.”<sup>266</sup> This conclusion is consistent with the comments submitted by claimant and CSAC, as well as the plain language of article XIII, section 36.

Therefore, the Commission finds that the 2011 Realignment Legislation, coupled with Proposition 30, had no effect on mandate reimbursement for the approved activities identified in the ICAN test claim statement of decision.

#### V. CONCLUSION

For the foregoing reasons the Commission hereby adopts the attached proposed parameters and guidelines, providing for actual cost reimbursement of the activities approved in the test claim statement of decision and the reasonably necessary activities, as analyzed above.

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<sup>265</sup> Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

<sup>266</sup> Exhibit R, DOF Response to Commission Request for Comments.

**Tab 5**

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

**IN RE PARAMETERS AND GUIDELINES:**

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, No. 29)

"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)

Period of reimbursement begins July 1, 1999, or later for specified activities added by subsequent statutes. Reimbursement ends for specified activities on January 1, 2012.

Case No.: 00-TC-22

*Interagency Child Abuse and Neglect  
Investigation Reports*


STATEMENT OF DECISION PURSUANT  
TO GOVERNMENT CODE SECTION 17500  
ET SEQ.; CALIFORNIA CODE OF  
REGULATIONS, TITLE 2, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7

*(Adopted December 6, 2013)*

*(Served December 16, 2013)*

**PARAMETERS AND GUIDELINES**

The Commission on State Mandates adopted the attached parameters and guidelines on December 6, 2013.

  
Heather Halsey, Executive Director

Adopted: December 6, 2013

## PARAMETERS AND GUIDELINES

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9<sup>1</sup>, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)

“Child Abuse Investigation Report” Form SS 8583 (Rev. 3/91)

*Interagency Child Abuse and Neglect Investigation Reports*  
00-TC-22

Period of reimbursement begins July 1, 1999,  
or later for specified activities added by subsequent statutes.

### I. SUMMARY OF THE MANDATE

This program addresses statutory amendments to California’s mandatory child abuse reporting laws commonly referred to as ICAN. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed “mandated reporters”), and in 1980, California reenacted and amended the law, entitling it the “Child Abuse and Neglect Reporting Act,” or CANRA. As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, maintains reports of child abuse statewide. A number of changes to the law have occurred, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000.

The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The act provides rules and procedures for local agencies, including law enforcement, receiving such reports. The act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and district attorneys’ offices. The act requires reporting to the DOJ when a report of suspected child abuse is “not unfounded.” The act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of “substantiated” reports by other agencies. The act imposes additional cross-reporting and recordkeeping duties in the event of a child’s death from abuse or neglect. The act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify

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<sup>1</sup> Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

suspected child abusers that they have been listed in the Child Abuse Central Index. The act imposes certain due process protections owed to persons listed in the index, and provides certain other situations in which a person would be notified of his or her listing in the index.

On December 19, 2007, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this test claim for the reimbursable activities described in section IV., as they are performed by city and county police or sheriff's departments, county welfare departments, county probation departments designated by the county to receive mandated reports, district attorneys' offices, and county licensing agencies.

## **II. ELIGIBLE CLAIMANTS**

Any city, county, and city and county that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

## **III. PERIOD OF 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 that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later periods as specified for statutes effective after July 1, 1999.

However, Penal Code section 11169 was amended in Statutes 2011, chapter 468 (AB 717), effective January 1, 2012, to repeal the mandate for law enforcement agencies to report to DOJ, and to require that all other affected departments in the local agencies report to DOJ only "substantiated" reports of suspected child abuse, and not "inconclusive" reports. Thus, law enforcement agencies are eligible for reimbursement for the costs of completing investigations of suspected child abuse in order to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for the purpose of forwarding those reports to DOJ from July 1, 1999 until December 31, 2011, when the mandate was repealed. In addition, law enforcement agencies are eligible for reimbursement for the costs of notifying suspected abusers that they have been listed in the Child Abuse Central Index at the time that a report is submitted to DOJ from July 1, 1999 until December 31, 2011, when the mandate to forward reports to DOJ was repealed.

For all other affected departments in the local agencies, the reimbursement period for forwarding reports that are "inconclusive" to DOJ is from July 1, 1999 until December 31, 2011, due to a subsequent change in Penal Code section 11169 by Statutes 2011, chapter 468 (AB 717). On and after January 1, 2012, only forwarding reports to DOJ that are "substantiated" is reimbursable.



Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

#### **IV. REIMBURSABLE ACTIVITIES**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed.

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

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

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Claimants wishing to use time studies to support salary and benefit costs are required to comply with the State Controller's Time-Study Guidelines before a time study is conducted. Time study usage is subject to the review and audit conducted by the State Controller's Office.

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

**A. One-Time Activities**

**1. Policies and Procedures**

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

- a. Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only)
- b. Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)

**2. Training**

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)

**B. On-going Activities**

**1. Distributing the Suspected Child Abuse Report Form**

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

- a. Distribute the child abuse reporting form adopted by DOJ (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters.<sup>2</sup>

**2. Reporting Between Local Departments**

- a. Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the

<sup>2</sup> Penal Code section 11168, as added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916.

department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.<sup>3</sup>

b. Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

1) County probation departments shall:

- i. Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

- ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.<sup>4</sup>

2) County welfare departments shall:

- i. Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

***Reimbursement is not required for making an initial report of child abuse and neglect from a county welfare department to the law enforcement***

<sup>3</sup> Penal Code sections 11165.9 (Stats. 2000, ch. 916, § 8 (AB 1241)).

<sup>4</sup> Penal Code section 11166 (h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

*agency having jurisdiction over the case, which was required under prior law to be made "without delay."*

- ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.<sup>5</sup>

c. Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:

City and county police or sheriff's departments shall:

- 1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department.<sup>6</sup>
- 2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- 3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

<sup>5</sup> Penal Code section 11166(h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

<sup>6</sup> Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299).

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.<sup>7</sup>

d. Receipt of Cross-Reports by District Attorney's Office:

District attorneys' offices shall:

Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2(b).<sup>8</sup>

e. Reporting to Licensing Agencies:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

- 1) Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person.
- 2) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.2. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.<sup>9</sup>

f. Additional Cross-Reporting in Cases of Child Death:

- 1) City and county police or sheriff's departments shall:

Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency.<sup>10</sup>

<sup>7</sup> *Ibid.*

<sup>8</sup> Penal Code section 11166 (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)).

<sup>9</sup> Penal Code section 11166.2 (Added by Stats. 1985, ch. 1598 § 4; amended by Stats. 1987, ch. 531 § 5; Stats. 1988, ch. 269 § 3; Stats. 1990, ch. 650 § 1 (AB 2423); Stats. 2000, ch. 916 § 18 (AB 1241)).

<sup>10</sup> Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

- 2) County welfare departments shall:
  - i. Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement.<sup>11</sup>
  - ii. Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect.<sup>12</sup>
  - iii. Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect.<sup>13</sup>

### 3. Reporting to the State Department of Justice

- a. From July 1, 1999 to December 31, 2011, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:<sup>14</sup>

- 1) Complete an investigation for purposes of preparing the report

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.<sup>15</sup> Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

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<sup>11</sup> Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

<sup>12</sup> Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313); Stats. 2010, ch. 618, § 10 (AB 2791)).

<sup>13</sup> Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

<sup>14</sup> Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ *for law enforcement agencies only* ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

<sup>15</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

***Reimbursement is not required in the following circumstances:***

- i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).
- ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).
- iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.<sup>16</sup>

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

***Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.***

- b. Beginning January 1, 2012, county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:

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<sup>16</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

1) Complete an investigation

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.<sup>17</sup> Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

*Reimbursement is not required in the following circumstances:*

- i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).
- ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).
- iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a

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<sup>17</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.



form approved by the Department of Justice and may be sent by fax or electronic transmission.<sup>18</sup>

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.

*Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.*

#### 4. Notifications Following Reports to the Child Abuse Central Index

- a. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:
  - 1) Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.<sup>19</sup>

This activity includes, where applicable, completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.

*For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to Penal Code section 11169(b), as amended by Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.*

- 2) Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.<sup>20</sup>

<sup>18</sup> Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

<sup>19</sup> Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

<sup>20</sup> Penal Code section 11170 (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

- 3) Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.<sup>21</sup>
  - 4) Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.<sup>22</sup>
- b. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, county welfare departments, county licensing agencies, and district attorney offices shall:

Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.<sup>23</sup>

**Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.**

- c. City and county police or sheriff's departments, county probation departments, and county welfare departments shall:

Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be

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<sup>21</sup> Penal Code section 11170(b) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

<sup>22</sup> *Ibid.*

<sup>23</sup> Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)); now subdivision (b)(10), as amended by Statutes 2012, chapter 848 (AB 1707).

submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement.<sup>24</sup>

## 5. Record Retention

- a. City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.<sup>25</sup>

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

*Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.*

- b. County welfare departments shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.<sup>26</sup>

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

*Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.*

<sup>24</sup> Penal Code section 11170(c) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

<sup>25</sup> (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

<sup>26</sup> (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

## 6. Due Process Procedures Offered to Person Listed in CACI

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Provide due process reasonably necessary to comply with federal due process procedural protections under the 14th Amendment that must be afforded to individuals reported to the DOJ's Child Abuse Central Index. This activity includes a hearing before the agency that submitted the individual's name to CACI. This activity includes any due process procedures available to persons listed in the CACI prior to the enactment of Statutes 2011, chapter 468.

Reimbursement is not required for a hearing meeting the requirements of due process if a court of competent jurisdiction has determined that child abuse has occurred, or while the allegation is pending before a court.<sup>27</sup>

## V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

#### 1. Salaries and Benefits

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

#### 2. Materials and Supplies

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

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent

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<sup>27</sup> (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468 (AB 717)); *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170; *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859.

on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

#### 4. Fixed Assets

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

#### 5. Travel

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

### B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable. The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total

allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>28</sup> 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. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING REVENUES AND REIMBURSEMENTS**

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 state funds, shall be identified and deducted from this claim.

## **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

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

## **IX. REMEDIES BEFORE THE COMMISSION**

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<sup>28</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

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

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

**X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Solano 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 December 16, 2013, I served the:

**Statement of Decision and Parameters and Guidelines**  
*Interagency Child Abuse and Neglect Investigation Reports, 00-TC-22*  
Penal Code Sections 11165.9 et al.  
County of Los Angeles, 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 December 16, 2013 at Sacramento, California.



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Heidi J. Palchik  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562



# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 12/9/13

**Claim Number:** 00-TC-22

**Matter:** Interagency Child Abuse and Neglect (ICAN) Investigation Reports

**Claimant(s):** County of Los Angeles

### 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, § 1181.2.)

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**Tab 6**

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999 through June 30, 2013  
 Audit ID#: S15-MCC-0013  
 Summary of Allowable Costs - Reporting to the State DOJ

**B.3 - Reporting to the State Department of Justice**

Component Activity	Costs Claimed	Costs Allowable	Audit Adjustment
<b><u>FY 1999-00</u></b>			
Complete an Investigation	\$ 252,063	\$ 144,104	\$ (107,959)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 252,063	\$ 144,104	\$ (107,959)
<b><u>FY 2000-01</u></b>			
Complete an Investigation	\$ 274,584	\$ 156,811	\$ (117,773)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 274,584	\$ 156,811	\$ (117,773)
<b><u>FY 2001-02</u></b>			
Complete an Investigation	\$ 296,302	\$ 169,221	\$ (127,081)
Forward Reports to DOJ	1,013	-	(1,013)
Sub-Total	\$ 297,315	\$ 169,221	\$ (128,094)
<b><u>FY 2002-03</u></b>			
Complete an Investigation	\$ 322,938	\$ 184,533	\$ (138,405)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 322,938	\$ 184,533	\$ (138,405)
<b><u>FY 2003-04</u></b>			
Complete an Investigation	\$ 348,981	\$ 199,583	\$ (149,398)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 348,981	\$ 199,583	\$ (149,398)
<b><u>FY 2004-05</u></b>			
Complete an Investigation	\$ 376,392	\$ 226,107	\$ (150,285)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 376,392	\$ 226,107	\$ (150,285)
<b><u>FY 2005-06</u></b>			
Complete an Investigation	\$ 414,802	\$ 253,952	\$ (160,850)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 414,802	\$ 253,952	\$ (160,850)
<b><u>FY 2006-07</u></b>			
Complete an Investigation	\$ 476,175	\$ 283,619	\$ (192,556)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 476,175	\$ 283,619	\$ (192,556)
<b><u>FY 2007-08</u></b>			
Complete an Investigation	\$ 535,393	\$ 308,542	\$ (226,851)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 535,393	\$ 308,542	\$ (226,851)
<b><u>FY 2008-09</u></b>			
Complete an Investigation	\$ 490,727	\$ 280,339	\$ (210,388)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 490,727	\$ 280,339	\$ (210,388)



City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999 through June 30, 2013  
 Audit ID#: S15-MCC-0013  
 Summary of Allowable Costs - Reporting to the State DOJ

**B.3 - Reporting to the State Department of Justice**

Component Activity	Costs Claimed	Costs Allowable	Audit Adjustment
<b>FY 2009-10</b>			
Complete an Investigation	\$ 563,760	\$ 338,718	\$ (225,042)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 563,760	\$ 338,718	\$ (225,042)
<b>FY 2010-11</b>			
Complete an Investigation	\$ 419,220	\$ 257,026	\$ (162,194)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 419,220	\$ 257,026	\$ (162,194)
<b>FY 2011-12</b>			
Complete an Investigation	\$ 183,946	\$ 110,563	\$ (73,383)
Forward Reports to DOJ	-	-	-
Sub-Total	\$ 183,946	\$ 110,563	\$ (73,383)
<b>FY 2012-13</b>			
Complete an Investigation	\$ -	\$ -	\$ -
Forward Reports to DOJ	-	-	-
Sub-Total	\$ -	\$ -	\$ -
<b>Summary: All Fiscal Years</b>			
Complete an Investigation	\$ 4,955,283	\$ 2,913,118	\$ (2,042,165)
Forward Reports to DOJ	1,013	-	(1,013)
Sub-Total	\$ 4,956,296	\$ 2,913,118	\$ (2,043,178)

City of Palmdale

Interagency Child Abuse and Neglect (ICAN) Investigation Reports

July 1, 1999, through June 30, 2013

Audit ID #: S15-MCC-0013

**Summary of Allowable Costs**

<b>B.3.1 - Complete an Investigation to Prepare the Report</b>			
<u>Fiscal Year</u>	<u>Contract Service Costs Claimed</u>	<u>Contract Service Costs Allowable</u>	<u>Audit Adjustment</u>
1999-00	\$ 252,063	\$ 144,104	\$ (107,959)
2000-01	274,584	156,811	(117,773)
2001-02	296,302	169,221	(127,081)
2002-03	322,938	184,533	(138,405)
2003-04	348,981	199,583	(149,398)
2004-05	376,392	226,107	(150,285)
2005-06	414,802	253,952	(160,850)
2006-07	476,175	283,619	(192,556)
2007-08	535,393	308,542	(226,851)
2008-09	490,727	280,339	(210,388)
2009-10	563,760	338,718	(225,042)
2010-11	419,220	257,026	(162,194)
2011-12	183,946	110,563	(73,383)
2012-13	-	-	-
<b>Total</b>	<b>\$ 4,955,283</b>	<b>\$ 2,913,118</b>	<b>\$ (2,042,165)</b>

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999 through June 30, 2013  
 Audit ID#: S15-MCC-0013  
 Reconciliation of Original Claimed Costs to Amended Claim

<b>B.3.1 - Complete an Investigation to Prepare a Report</b>			
<u>Fiscal Year</u>	<u>Claimed Costs (Original)</u>	<u>Claimed Costs (Amended)</u>	<u>Difference</u>
1999-00	\$ 129,840	\$ 252,063	\$ 122,223
2000-01	142,138	274,584	132,446
2001-02	152,568	296,302	143,734
2002-03	166,331	322,938	156,607
2003-04	179,656	348,981	169,325
2004-05	193,598	376,392	182,794
2005-06	213,252	414,802	201,550
2006-07	244,610	476,175	231,565
2007-08	271,908	535,393	263,485
2008-09	237,795	490,727	252,932
2009-10	273,288	563,760	290,472
2010-11	215,283	419,220	203,937
2011-12	94,232	183,946	89,714
2012-13*	-	-	-
<b>Total</b>	<b>\$ 2,514,499</b>	<b>\$ 4,955,283</b>	<b>\$ 2,440,784</b>

\*City did not file an amended claim for FY 2012-13

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 Audit ID #: S15-MCC-0013  
 B.3.1. Complete investigation to prepare a report

FISCAL YEAR	CLAIMANT DATA				From Auditee's Claim				AUDITOR'S ANALYSIS				
	# OF SCARS CLAIMED	HOURS PER CASE CLAIMED	TOTAL HOURS CLAIMED	HOURLY RATE CLAIMED	CONTRACT COSTS CLAIMED	(a) * (b)	(c) * (d)	CLASSIFICATION	# OF SCARS ALLOWED	HOURS PER CASE ALLOWED	HOURLY RATE ALLOWED	CONTRACT COSTS ALLOWED	AUDIT ADJUSTMENT
	(a)	(b)	(c)	(d)	(e)	(a) * (b)	(c) * (d)		(f)	(g)	(h)	(i)	(j) - (k)
1. FY 1999-2000	873	1.87032	1,632.79	\$ 79.52	\$ 129,840	66.69	\$ 129,840	Deputy (56 Hour) Sergeant	694	2.45	1,700.30	\$ 79.30	\$ 134,834
	-	-	-	66.69	-	-	-		694	0.20	138.80	66.79	9,270
												\$ 144,104	\$ 14,264
2. FY 2000-2001	919	1.87022	1,718.73	\$ 82.70	\$ 142,138	68.75	\$ 142,138	Deputy (56 Hour) Sergeant	730	2.45	1,788.50	\$ 82.11	\$ 146,854
	-	-	-	68.75	-	-	-		730	0.20	146.00	68.20	9,957
												\$ 156,811	\$ 14,673
3. FY 2001-2002	967	1.87093	1,809.19	\$ 84.33	\$ 152,568	70.88	\$ 152,568	Deputy (56 Hour) Sergeant	768	2.45	1,881.60	\$ 84.10	\$ 158,243
	-	-	-	70.88	-	-	-		768	0.20	153.60	71.47	10,978
												\$ 169,221	\$ 16,653
4. FY 2002-2003	1,018	1.87074	1,904.41	\$ 87.34	\$ 166,331	73.07	\$ 166,331	Deputy (56 Hour) Sergeant	809	2.45	1,982.05	\$ 87.10	\$ 172,637
	-	-	-	73.07	-	-	-		809	0.20	161.80	73.52	11,896
												\$ 184,533	\$ 18,202
5. FY 2003-2004	1,072	1.87000	2,004.64	\$ 89.62	\$ 179,656	76.01	\$ 179,656	Deputy (56 Hour) Sergeant	832	2.45	2,087.40	\$ 89.37	\$ 186,551
	-	-	-	76.01	-	-	-		832	0.20	170.40	76.48	13,032
												\$ 193,588	\$ 19,927
6. FY 2004-2005	1,147	1.87000	2,144.89	\$ 90.26	\$ 193,598	76.01	\$ 193,598	Deputy (56 Hour) Sergeant	937	2.45	2,344.65	\$ 90.01	\$ 211,042
	-	-	-	76.01	-	-	-		937	0.20	191.40	78.71	13,065
												\$ 226,107	\$ 32,509
7. FY 2005-2006	1,194	1.87000	2,232.78	\$ 95.51	\$ 213,252	83.66	\$ 213,252	Deputy (56 Hour) Sergeant	1,015	2.45	2,486.75	\$ 95.25	\$ 236,863
	-	-	-	83.66	-	-	-		1,015	0.20	203.00	84.18	17,089
												\$ 253,952	\$ 40,700
8. FY 2006-2007	1,303	1.87000	2,436.61	\$ 100.39	\$ 244,610	89.81	\$ 244,610	Deputy (56 Hour) Sergeant	1,077	2.45	2,698.65	\$ 100.11	\$ 264,155
	-	-	-	89.81	-	-	-		1,077	0.20	215.40	90.36	19,469
												\$ 283,619	\$ 39,009
9. FY 2007-2008	1,363	1.87000	2,548.81	\$ 106.68	\$ 271,908	101.10	\$ 271,908	Deputy (56 Hour) Sergeant	1,090	2.45	2,670.50	\$ 107.60	\$ 287,346
	-	-	-	101.10	-	-	-		1,090	0.20	218.00	97.23	21,196
												\$ 308,542	\$ 36,634
10. FY 2008-2009	1,192	1.87000	2,229.04	\$ 106.68	\$ 237,795	101.10	\$ 237,795	Deputy (56 Hour) Sergeant	945	2.45	2,315.25	\$ 112.78	\$ 261,114
	-	-	-	101.10	-	-	-		945	0.20	189.00	101.72	19,225
												\$ 280,339	\$ 42,544
11. FY 2009-2010	1,331	1.87000	2,488.97	\$ 109.80	\$ 273,288	104.67	\$ 273,288	Deputy (56 Hour) Sergeant	1,110	2.45	2,719.50	\$ 116.07	\$ 315,652
	-	-	-	104.67	-	-	-		1,110	0.20	222.00	103.90	23,066
												\$ 338,718	\$ 65,430
12. FY 2010-2011	991	1.87000	1,853.17	\$ 116.17	\$ 215,283	104.67	\$ 215,283	Deputy (56 Hour) Sergeant	843	2.45	2,065.35	\$ 115.85	\$ 239,271
	-	-	-	104.67	-	-	-		843	0.20	168.60	105.31	17,755
												\$ 257,026	\$ 41,743
13. FY 2011-2012	422	1.87000	789.14	\$ 119.41	\$ 94,232	107.73	\$ 94,232	Deputy (56 Hour) Sergeant	352	2.45	862.40	\$ 119.41	\$ 102,979
	-	-	-	107.73	-	-	-		352	0.20	70.40	107.73	7,584
												\$ 110,563	\$ 16,331
14. FY 2012-2013	-	-	-	\$ -	\$ -	-	\$ -	Deputy (56 Hour) Sergeant	-	-	-	\$ 122.07	\$ -
	-	-	-	-	-	-	-		-	-	-	108.72	\$ -
<b>TOTAL CONTRACT COSTS</b>	13,792	-	25,793	\$ -	\$ 2,514,499	25,793	\$ 2,514,499	Deputy (56 Hour) Sergeant	11,242	-	27,543	\$ 2,717,541	\$ 2,717,541
	13,792	-	25,793	\$ -	\$ 2,514,499	25,793	\$ 2,514,499		-	-	2,348	195,577	195,577
									11,242	-	29,791	\$ 2,913,118	\$ 2,913,118

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 S15-MCC-0013  
**Summary of Time Increments Claimed and Allowable (Hours)**

Component Activity / Classification	Time Increment Claimed	Time Increment Allowable	Audit Adjustment
<b>B.2.a - Accept &amp; Refer Initial Child Abuse Report Form</b>			
1. Deputy (56-hour)	0.40	0.40	-
2. Sergeant	-	-	-
Sub-Total	0.40	0.40	-
<b>B.2.c - Cross-Reporting from Law Enforcement</b>			
1. Deputy (56-Hour)	0.17	0.17	-
2. Sergeant	0.17	0.17	-
Sub-Total	0.33	0.33	-
<b>B.3.1 - Complete an Investigation*</b>			
1. Deputy (56-hour)	3.50	2.45	(1.05)
2. Sergeant	0.17	0.20	0.03
Sub-Total	3.67	2.65	(1.02)
<b>B.3.2 - Forward Reports to DOJ</b>			
1. Deputy (56-hour)	-	-	-
2. Sergeant	-	-	-
Sub-Total	-	-	-

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 S15-MCC-0013  
**SCAR Investigations Analysis**

<u>Fiscal Year</u>	<u># of SCARs Claimed</u>	<u># of SCARs Supported</u>	<u>% LEA Generated</u>	<u>Ineligible LEA SCARs</u>	<u>SCARs Allowed</u>	<u>Difference</u>
	(a)	(b)	(c)	(d) = (b) * (c)	(e)	(e) - (a)
1999-00	873	767	9.50%	(73)	694	(179)
2000-01	919	807	9.50%	(77)	730	(189)
2001-02	967	849	9.50%	(81)	768	(199)
2002-03	1,018	894	9.50%	(85)	809	(209)
2003-04	1,072	941	9.50%	(89)	852	(220)
2004-05	1,147	1,058	9.50%	(101)	957	(190)
2005-06	1,194	1,121	9.50%	(106)	1,015	(179)
2006-07	1,303	1,190	9.50%	(113)	1,077	(226)
2007-08	1,363	1,204	9.50%	(114)	1,090	(273)
2008-09	1,192	1,044	9.50%	(99)	945	(247)
2009-10	1,331	1,227	9.50%	(117)	1,110	(221)
2010-11	991	932	9.50%	(89)	843	(148)
2011-12*	422	389	9.50%	(37)	352	(70)
2012-13*	-	-	9.50%	-	-	-
<b>Total</b>	<b>13,792</b>	<b>12,423</b>		<b>(1,181)</b>	<b>11,242</b>	<b>(2,550)</b>

\* Only SCAR investigations conducted prior to January 1, 2012 are included. According to the parameters and guidelines, the time necessary to complete initial investigations of SCARs by law enforcement agencies is no longer reimbursable.

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 Audit ID#: S15-MCC-0013

**RECONCILIATION OF SCAR REPORT FIGURES**

<b>Fiscal Year</b>	<b>SCARs Claimed</b>	<b>SCARs Supported</b>	<b>Difference</b>
1. FY 1999-00*	873	767	(106)
2. FY 2000-01*	919	807	(112)
3. FY 2001-02*	967	849	(118)
4. FY 2002-03*	1,018	894	(124)
5. FY 2003-04	1,072	941	(131)
6. FY 2004-05	1,147	1,058	(89)
7. FY 2005-06	1,194	1,121	(73)
8. FY 2006-07	1,303	1,190	(113)
9. FY 2007-08	1,363	1,204	(159)
10. FY 2008-09	1,192	1,044	(148)
11. FY 2009-10	1,331	1,227	(104)
12. FY 2010-11	991	932	(59)
13. FY 2011-12	951	871	(80)
14. FY 2012-13	732	635	(97)
<b>TOTAL</b>	<b>15,053</b>	<b>13,540</b>	<b>(1,513)</b>

\* Auditor used the same 5% deflator claimed by the City to determine the supported SCARs in FY 99-00 through FY 02-03.

City of Palmdale

Interagency Child Abuse and Neglect (ICAN) Investigation Reports

July 1, 1999, through June 30, 2013

S15-MCC-0013

LEA Generated Cases Reported from E-SCARS (2009-2012)

<u>Year</u>	<u>Total SCARS</u>	<u>Total LEA Generated</u>
2009	1,026	59
2010	1,693	198
2011	1,581	144
2012	<u>1,886</u>	<u>186</u>
<b>Total</b>	<b><u><u>6,186</u></u></b>	<b><u><u>587</u></u></b>

LEA Percentage      **9.50%**



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5.75% L

Department	LASD	Station/Division	Palmdale LASD	<input type="button" value="Search"/>
From Date	01/01/2009	To Date	12/31/2009	

SUBMISSION TO ESCARS	NO OF SCARS	LEA STATUS	NO OF SCARS
SUBMITTED	1026 H.9.10	UNOPENED	0
FORWARDED SCARS RECEIVED	0	PENDING	2
<b>TRANSMISSION TO LEA</b>		LEA GENERATED	0
TRANSMITTED	967	<b>LEA ACTION</b>	
FAILED TRANSMISSION	0	CRIME SUSPECTED	208
LEA GENERATED	59 H.9.10	NO CRIME SUSPECTED	816
SENSITIVE	3	NO INVESTIGATION	
<b>REROUTED SCARS</b>		FORWARDED SCARS	
MISSING INFORMATION	0		
WRONG AGENCY	0		
GENERAL NEGLECT	0		

Please Click on the above numbers to view SCAR details.

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Department: LASD	Station/Division: Palmdale LASD	<input type="button" value="Search"/>
From Date: 01/01/2010	To Date: 12/31/2010	

11.6976 LE

SUBMISSION TO ESCARS	NO OF SCARS	LEA STATUS	NO OF SCARS
SUBMITTED	<u>1693</u> H.B.C.	UNOPENED	3
FORWARDED SCARS RECEIVED	0	PENDING	2
<b>TRANSMISSION TO LEA</b>		LEA GENERATED	0
TRANSMITTED	<u>1493</u>	<b>LEA ACTION</b>	
FAILED TRANSMISSION	0	CRIME SUSPECTED	<u>421</u>
LEA GENERATED	<u>198</u> H.B.C.	NO CRIME SUSPECTED	<u>1085</u>
SENSITIVE	8	NO INVESTIGATION	<u>185</u>
<b>REROUTED SCARS</b>		FORWARDED SCARS	0
MISSING INFORMATION			
WRONG AGENCY			
GENERAL NEGLECT			

Please Click on the above numbers to view SCAR details.

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Department: LASD Station/Division: Palmdale LASD  
 From Date: 01/01/2011 To Date: 12/31/2011

9.1% LEA

SUBMISSION TO ESCARS	NO OF SCARS	LEA STATUS	NO OF SCARS
SUBMITTED	<u>1581</u> H.S.T.C.	UNOPENED	0
FORWARDED SCARS RECEIVED		PENDING	<u>13</u>
<b>TRANSMISSION TO LEA</b>		LEA GENERATED	0
TRANSMITTED	<u>1436</u>	<b>LEA ACTION</b>	
FAILED TRANSMISSION		CRIME SUSPECTED	<u>310</u>
LEA GENERATED	<u>144</u> H.S.T.C.	NO CRIME SUSPECTED	<u>818</u>
SENSITIVE	<u>3</u>	NO INVESTIGATION	<u>440</u>
<b>REROUTED SCARS</b>		FORWARDED SCARS	0
MISSING INFORMATION	0		
WRONG AGENCY	0		
GENERAL NEGLECT	0		

Please Click on the above numbers to view SCAR details.

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Department  Station/Division    
 From Date  To Date

9,856 LEA

SUBMISSION TO ESCARS	NO OF SCARS	LEA STATUS	NO OF SCARS
SUBMITTED	<u>1886</u> H.9.10	UNOPENED	0
FORWARDED SCARS RECEIVED	<u>29</u>	PENDING	<u>2</u>
<b>TRANSMISSION TO LEA</b>		LEA GENERATED	0
TRANSMITTED	<u>1727</u>	<b>LEA ACTION</b>	
FAILED TRANSMISSION	0	CRIME SUSPECTED	<u>375</u>
LEA GENERATED	<u>186</u> H.9.10	NO CRIME SUSPECTED	<u>1148</u>
SENSITIVE	<u>2</u>	NO INVESTIGATION	<u>390</u>
<b>REROUTED SCARS</b>		FORWARDED SCARS	<u>14</u>
MISSING INFORMATION			
WRONG AGENCY			
GENERAL NEGLECT			

Please Click on the above numbers to view SCAR details.

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**Tab 7**

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 Audit ID #: S15-MCC-0013

B.3.1. Complete investigation to prepare a report

ALLOWABLE PER FINAL AUDIT REPORT							CITY'S IRC REQUEST						
FISCAL YEAR	CLASSIFICATION	# OF SCARS ALLOWED (a)	HOURS PER CASE ALLOWED (b)	HOURS ALLOWED (c)	HOURLY RATE ALLOWED (d)	CONTRACT COSTS ALLOWED (e)	CLASSIFICATION	# OF SCARS ALLOWED (f)	HOURS PER CASE ALLOWED (g)	HOURS ALLOWED (h)	HOURLY RATE ALLOWED (i)	CONTRACT COSTS ALLOWED (j)	DIFFERENCE (k)
		(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(i)	(j)	(k)
		(a)	(b)	(a) * (b)	(d)	(c) * (d)		(f)	(g)	(f) * (g)	(i)	(b) * (i)	(j) - (e)
1. FY 1999-2000	Deputy (56 Hour)	694	2.45	1,700.30	\$ 79.30	\$ 134,834	Deputy (56 Hour)	694	3.50	2,429.42	\$ 79.30	\$ 192,653	
	Sergeant	694	0.20	138.80	66.79	<u>9,270</u>	Sergeant	694	0.17	115.69	66.79	<u>7,727</u>	\$ 56,276
						\$ 144,104						\$ 200,380	
2. FY 2000-2001	Deputy (56 Hour)	730	2.45	1,788.50	\$ 82.11	\$ 146,854	Deputy (56 Hour)	730	3.50	2,553.29	\$ 82.11	\$ 209,815	
	Sergeant	730	0.20	146.00	68.20	<u>9,957</u>	Sergeant	730	0.17	121.68	68.20	<u>8,299</u>	\$ 61,303
						\$ 156,811						\$ 218,114	
3. FY 2001-2002	Deputy (56 Hour)	768	2.45	1,881.60	\$ 84.10	\$ 158,243	Deputy (56 Hour)	768	3.50	2,689.33	\$ 84.10	\$ 226,173	
	Sergeant	768	0.20	153.60	71.47	<u>10,978</u>	Sergeant	768	0.17	128.07	71.47	<u>9,153</u>	\$ 66,105
						\$ 169,221						\$ 235,326	
4. FY 2002-2003	Deputy (56 Hour)	809	2.45	1,982.05	\$ 87.10	\$ 172,637	Deputy (56 Hour)	809	3.50	2,832.61	\$ 87.10	\$ 246,720	
	Sergeant	809	0.20	161.80	73.52	<u>11,896</u>	Sergeant	809	0.17	134.88	73.52	<u>9,916</u>	\$ 72,103
						\$ 184,533						\$ 256,636	
5. FY 2003-2004	Deputy (56 Hour)	852	2.45	2,087.40	\$ 89.37	\$ 186,551	Deputy (56 Hour)	852	3.50	2,982.00	\$ 89.37	\$ 266,501	
	Sergeant	852	0.20	170.40	76.48	<u>13,032</u>	Sergeant	852	0.17	142.00	76.48	<u>10,860</u>	\$ 77,778
						\$ 199,583						\$ 277,361	
6. FY 2004-2005	Deputy (56 Hour)	957	2.45	2,344.65	\$ 90.01	\$ 211,042	Deputy (56 Hour)	957	3.50	3,349.50	\$ 90.01	\$ 301,488	
	Sergeant	957	0.20	191.40	78.71	<u>15,065</u>	Sergeant	957	0.17	159.50	78.71	<u>12,554</u>	\$ 87,935
						\$ 226,107						\$ 314,042	
7. FY 2005-2006	Deputy (56 Hour)	1,015	2.45	2,486.75	\$ 95.25	\$ 236,863	Deputy (56 Hour)	1,015	3.50	3,552.50	\$ 95.25	\$ 338,376	
	Sergeant	1,015	0.20	203.00	84.18	<u>17,089</u>	Sergeant	1,015	0.17	169.17	84.18	<u>14,241</u>	\$ 98,665
						\$ 253,952						\$ 352,617	
8. FY 2006-2007	Deputy (56 Hour)	1,077	2.45	2,638.65	\$ 100.11	\$ 264,155	Deputy (56 Hour)	1,077	3.50	3,769.50	\$ 100.11	\$ 377,365	
	Sergeant	1,077	0.20	215.40	90.36	<u>19,464</u>	Sergeant	1,077	0.17	179.50	90.36	<u>16,220</u>	\$ 109,966
						\$ 283,619						\$ 393,585	
9. FY 2007-2008	Deputy (56 Hour)	1,090	2.45	2,670.50	\$ 107.60	\$ 287,346	Deputy (56 Hour)	1,090	3.50	3,815.00	\$ 107.60	\$ 410,494	
	Sergeant	1,090	0.20	218.00	97.23	<u>21,196</u>	Sergeant	1,090	0.17	181.66	97.23	<u>17,663</u>	\$ 119,615
						\$ 308,542						\$ 428,157	
10. FY 2008-2009	Deputy (56 Hour)	945	2.45	2,315.25	\$ 112.78	\$ 261,114	Deputy (56 Hour)	945	3.50	3,307.50	\$ 112.78	\$ 373,020	
	Sergeant	945	0.20	189.00	101.72	<u>19,225</u>	Sergeant	945	0.17	157.50	101.72	<u>16,021</u>	\$ 108,702
						\$ 280,339						\$ 389,041	
11. FY 2009-2010	Deputy (56 Hour)	1,110	2.45	2,719.50	\$ 116.07	\$ 315,652	Deputy (56 Hour)	1,110	3.50	3,885.00	\$ 116.07	\$ 450,932	
	Sergeant	1,110	0.20	222.00	103.90	<u>23,066</u>	Sergeant	1,110	0.17	185.00	103.90	<u>19,222</u>	\$ 131,436
						\$ 338,718						\$ 470,154	
12. FY 2010-2011	Deputy (56 Hour)	843	2.45	2,065.35	\$ 115.85	\$ 239,271	Deputy (56 Hour)	843	3.50	2,950.50	\$ 115.85	\$ 341,815	
	Sergeant	843	0.20	168.60	105.31	<u>17,755</u>	Sergeant	843	0.17	140.49	105.31	<u>14,795</u>	\$ 99,584
						\$ 257,026						\$ 356,610	
13. FY 2011-2012	Deputy (56 Hour)	352	2.45	862.40	\$ 119.41	\$ 102,979	Deputy (56 Hour)	352	3.50	1,232.00	\$ 119.41	\$ 147,113	
	Sergeant	352	0.20	70.40	107.73	<u>7,584</u>	Sergeant	352	0.17	58.66	107.73	<u>6,319</u>	\$ 42,869
						\$ 110,563						\$ 153,432	
14. FY 2012-2013	Deputy (56 Hour)	-	-	-	\$ 122.07	\$ -	Deputy (56 Hour)	-	-	-	\$ 122.07	\$ -	
	Sergeant	-	-	-	108.72	-	Sergeant	-	-	-	108.72	-	\$ -
						\$ -						\$ -	
<b>TOTAL CONTRACT COSTS</b>													
	Deputy (56 hour)	11,242		27,543		\$ 2,717,541	Deputy (56 hour)	11,242		39,350		\$ 3,882,465	
	Sergeant	-		2,248		<u>195,577</u>	Sergeant	-		1,874		<u>162,990</u>	
		<u>11,242</u>		<u>29,791</u>		\$ 2,913,118		<u>11,242</u>		<u>41,224</u>		\$ 4,045,455	\$ 1,132,337

**Tab 8**

**Interagency Child Abuse and Neglect Reporting  
 FY 2010-2011 Time Study, Palmdale Sheriff's Office for City of Palmdale.**

conducted by Sgt. Biehl, provided Oct 2011

<u>Case #</u>	<u>Case Description</u>	<u>Date</u>	<u>Patrol Deputy Prelim Investigation</u>	<u>Patrol Deputy Write Report</u>	<u>Sergeant Review &amp; Approve Report</u>	
11-09568	Child Endangerment	6/30/2011	24	36	6	
11-09144	Child Endangerment	6/25/2001	120	78	12	
11-07772	Corp injurty to child	5/31/2011	84	72	12	
11-07230	Child Endangerment	5/21/2011	120	96	12	
11-07097	Corp injurty to child	5/19/2011	312	60	6	
11-06576	Child assault/lewd acts	5/8/2011	342	120	18	
11-05184	Child assault	4/12/2011	408	108	18	
11-04147	Corp injurty to child	3/22/2001	42	30	6	
11-02309	Child Endangerment	2/14/2011	24	66	12	
11-01562	Child Abuse	1/31/2011	24	18	6	
11-01355	Cruelty to child	1/26/2011	42	66	12	
11-01103	Child assault	1/22/2011	162	60	6	
11-00561	Willful harm to child	1/12/2011	54	78	12	
10-21318	Child Endangerment	12/24/2010	204	54	6	
10-20444	Child Endangerment	12/9/2010	18	54	12	
10-11216	Child Molestation	7/21/2010	66	60	12	
10-13082	Rape (under 14)	8/5/2010	570	220	24	
10-13368	Child Endangerment	8/10/2010	282	78	12	
10-10976	Child Endangerment	7/1/2010	78	66	12	
10-15286	Child Endangerment	9/2/2010	36	120	18	
10-15061	Child Endangerment	9/7/2010	84	72	12	
			avg minutes	147.43	76.76	11.71
			avg hours	2.46	1.28	0.20
				avg total time per case	3.93	

Note that this time study examined actual times from a sampling of cases throughout the entire fiscal year.



**TIME LOG**

CITY OF: PALMDALE

DEPARTMENT: PATROL

PROCESS: CHILD ABUSE INVESTIGATION

*WIT SCENE*

NOTE: Please track time to the nearest 6 minute increment. DO NOT round to quarter or half hour.

6:20-11	CHILD ENDANGERMENT	VICT/WIT/INT.	24	11-09568
6:25-11	CHILD ENDANGERMENT	VICT/WIT/SUSP INT	120	11-01114
5:31-11	CORP INT ON CHILD	" "	84	11-07772
5:21-11	CHILD ENDANGERMENT	"	120	11-07230
5:11-11	CORP INT TO CHILD	"	312	11-02097
5:8-11	CHILD ABUSE/LEWD ACTS	"	342	11-06576
4:12-11	CHILD ASSAULT	"	408	11-05129
3:22-11	CORP INT TO CHILD	"	42	11-01147
2:14-11	CHILD ENDANGERMENT	"	24	11-02369
1:31-11	CHILD ABUSE	"	24	11-01562
1:21-11	CRUELTY TO CHILD	"	42	11-00355
1:22-11	CHILD ASSAULT	"	162	11-01103
01-12-11	WILFUL HARM TO CHILD	"	54	11-00569
12-24-10	CHILD ENDANGERMENT	"	204	10-21317
12-2-10	CHILD ENDANGERMENT	"	18	10-20444
7:21-10	CHILD MOLESTATION	"	66	10-12216
8-5-10	RAPE (UNDER 14)	"	570	10-13082
8-10-10	CHILD ENDANGERMENT	"	282	10-13368
7-1-10	CHILD ENDANGERMENT	"	78	10-10976
9-12-10	CHILD ENDANGERMENT	"	36	10-15286
9-7-10	CHILD ENDANGERMENT	"	84	10-15061

**Certification:**

I hereby certify under the penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon my personal knowledge.

Prepared by: JEFFREY BIENE  
 Title: SERGEANT

Date: 10-27-11

Signature: Jeffrey Biene

### TIME LOG

CITY OF: PALMDALE

DEPARTMENT: PATROL

PROCESS: CHILD ABUSE REPORT PREP

NOTE: Please track time to the nearest 5 minute increment. DO NOT round to quarter or half hour.

6:30-11	CHILD ENGAGEMENT	REPORT WRITING	36	11-0858
6:25-11	"	"	78	11-0914
5:31-11	CORP. INT. ON CHILD	"	72	11-0772
5:24-11	CHILD ENDANGERMENT	"	96	11-0730
5:19-11	CORP INT TO CHILD	"	60	11-0797
5:8-11	CHILD ASSAULT/LEWD ACTS	"	120	11-06576
4:42-11	CHILD ASSAULT	"	108	11-0584
3:22-11	CORP INT TO CHILD	"	30	11-0477
2:14-11	CHILD ENDANGERMENT	"	66	11-02309
1:31-11	CHILD ABUSE	"	18	11-01562
1:26-11	CROUELTY TO CHILD	"	66	11-01355
1:22-11	CHILD ASSAULT	"	60	11-01103
02-12-11	WILLFUL HARM TO CHILD	"	78	11-00581
12-04-10	CHILD ENDANGERMENT	"	54	10-21318
12-7-11	CHILD ENDANGERMENT	"	54	10-20444
7-21-10	CHILD MILITATION	"	60	10-12216
8-5-10	RAPE (UNDER 14)	"	220	10-13082
8-10-10	CHILD ENDANGERMENT	"	78	10-13360
7-1-10	CHILD ENDANGERMENT	"	66	10-10976
9-12-00	CHILD ENDANGERMENT	"	120	10-15286
9-7-10	CHILD ENDANGERMENT	"	72	10-15051

**Certification:**

I hereby certify under the penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon my personal knowledge.

Prepared by: JEFFREY BIEHL  
 Title: SERGEANT

Date: 10-27-11

Signature: Jeffrey Biehl

**TIME LOG**

CITY OF: PALMDALE

DEPARTMENT: PATROL

PROCESS: CHILD ABUSE REPORT REVIEW & APPROVE

NOTE: Please track time to the nearest 6 minute increment. DO NOT round to quarter or half hour.

6-24-11	CHILD ENDANGERMENT	SGT. REVIEW	6	11-09568
6-25-11	"	"	12	11-09184
5-31-11	CORP INT TO CHILD	"	12	11-07772
5-24-11	CHILD ENDANGERMENT	"	12	11-07220
5-19-11	CORP INT TO CHILD	"	6	11-07097
5-8-11	CHILD ASSAULT/LEWD ACT	"	18	11-06576
4-12-11	CHILD ASSAULT	"	18	11-05884
3-22-11	CORP INT TO CHILD	"	6	11-04142
2-14-11	CHILD ENDANGERMENT	"	12	11-03309
1-31-11	CHILD ABUSE	"	6	11-01562
1-26-11	CRUELTY TO CHILD	"	12	11-01355
1-22-11	CHILD ASSAULT	"	6	11-01103
1-04-11	WILLFUL HARM TO CHILD	"	12	11-00361
12-24-10	CHILD ENDANGERMENT	"	6	10-21308
12-9-10	CHILD ENDANGERMENT	"	12	10-20444
2-21-10	CHILD MALESTICATION	"	12	10-12216
8-5-10	RAPE (UNDER 14)	"	24	10-12082
8-10-10	CHILD ENDANGERMENT	"	12	10-13368
7-1-10	CHILD ENDANGERMENT	"	12	10-10976
9-12-10	CHILD ENDANGERMENT	"	18	10-15206
9-7-10	CHILD ENDANGERMENT	"	12	10-15061

**Certification:**

I hereby certify under the penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon my personal knowledge.

Prepared by: JEFFREY BIEHL  
 Title: SERGEANT

Date: 10-27-11

Signature: Jeffrey Biehl

**Tab 9**

### Interagency Child Abuse and Neglect Reporting

#### FY 2012-2013 Time Study, Palmdale Sheriff's Office for City of Palmdale.

conducted by Sgt. Blehl, provided Oct. 2013

NOTE that this year ALL activities - ranging from investigation, report writing and review and approval were included in ONE time entry

<u>Case #</u>	<u>Case Description</u>	<u>Date</u>	<u>Patrol Deputy Prelim Investigation</u>	<u>Patrol Deputy Write Report</u>	<u>Sergeant Review &amp; Approve Report</u>
013-12876-2607-059	SCAR/Physical Abuse	9/9/2013	<i>* this time included</i>		672 <i>* this time included</i>
013-12934-2619-419	SCAR/Physical Abuse	9/5/2013	<i>in one total time</i>		136 <i>in one total time</i>
013-13013-2608-419	SCAR/Physical Abuse	9/11/2013	<i>per case</i>		144 <i>per case</i>
013-13261-2611-419	SCAR/Physical Abuse	9/11/2013			150
013-13264-2612-419	SCAR/Physical Abuse	9/11/2013			90
013-13339-2608-419	SCAR/Physical Abuse	9/18/2013			240
013-13343-2607-419	SCAR/Physical Abuse	9/18/2013			126
013-13355-2610-419	SCAR/Physical Abuse	9/18/2013			180
013-13359-2611-419	SCAR/Physical Abuse	9/18/2013			240
013-13462-2610-419	SCAR/Physical Abuse	9/20/2013			150
013-13652-2607-419	SCAR/Physical Abuse	9/24/2013			136
013-13659-2603-419	SCAR/Physical Abuse	9/24/2013			90
013-13850-2611-059	SCAR/Physical Abuse	9/27/2013			300
T-113	SCAR/Physical Abuse	9/30/2013			90

avg minutes	#DIV/0!	196.00	#DIV/0!
avg total time per case	#DIV/0!	3.27	#DIV/0!

Note that this time study collected actual time for SCAR cases in the month of September, 2013.

INVESTIGATION

INCLUDE TO WE HANDLE @ STATION

TIME LOG

CITY OF: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_

PROCESS: Child Abuse

NOTE: Please track time to the nearest 5 minute increment. DO NOT round to quarter or half hour.

DATE	DESCRIPTION	TIME	DURATION
09/09/13	SCAR/PHYSICAL ABUSE	013-12876-2607-059 1,2,3,4	67MIN
09/10/13	SCAR/PHYSICAL ABUSE	013-12876-2619-419 1,2,4	136MIN
09/11/13	SCAR/PHYSICAL ABUSE	013-13013-2608-419 1,2,4	144MIN
09/11/13	SCAR/PHYSICAL ABUSE	013-13261-2611-419 1,2,4	150MIN
09/11/13	SCAR/PHYSICAL ABUSE	013-13264-2612-419 1,2,4	90MIN
09/12/13	SCAR/PHYSICAL ABUSE	013-13354-2608-419 1,2,3,4	240MIN
09/12/13	SCAR/PHYSICAL ABUSE	013-13343-2607-419 1,2,4	126MIN
09/18/13	SCAR/PHYSICAL ABUSE	013-13355-2610-419 1,2,4	180MIN
09/18/13	SCAR/PHYSICAL ABUSE	013-13354-2611-419 1,2,4	240MIN
09/20/13	SCAR/PHYSICAL ABUSE	013-13402-2610-419 1,2,4	150MIN
09/24/13	SCAR/PHYSICAL ABUSE	013-13652-2607-419 1,2,4	136MIN
09/24/13	SCAR/PHYSICAL ABUSE	013-13659-2603-419 1,2,4	90MIN
09/27/13	SCAR/PHYSICAL ABUSE	013-13750-2611-059 1,2,3,4	300MIN
09/30/13	SCAR/PHYSICAL ABUSE	T-113 1,2	90MIN

Certification:

I hereby certify under the penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon my personal knowledge.

Prepared by: \_\_\_\_\_

Time: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

# TIME LOG

CITY OF: \_\_\_\_\_

DEPARTMENT: POLICE

PROCESS: Child Abuse

CASE NUMBER: \_\_\_\_\_

NOTE: Please track time to the nearest minute increment. DO NOT round to quarter or half hour.

DATE	NAME/TITLE	ACTIVITY CODE (See Below)	AMOUNT OF TIME (nearest minute)

**ACTIVITY:**

- 1 Initial response to begin documentation of case and contacting the County Welfare Dept or to forward to other agencies if the case did not occur in the City.
- 2 Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the DOJ
- 3 Prepare a written report for every case investigated of known or suspected child abuse or severe neglect
- 4 Review and approval of report

**Certification:**

I hereby certify under the penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon my personal knowledge.

Prepared by: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**Tab 10**




**Time**  
**study year:**

**Time claimed for reimbursement: AMENDED CLAIM**


		<u>hrs</u>	<u>mins</u>
2010-11	Prelim Investigation 2010-11 time study	2.5	147
2010-11	Prelim Investigation (plus rpt writing)	3.3	196
2012-13	Prelim Investigation (plus rpt writing)	3.7	220
2010-11	Report writing	1.2	70
2012-13	Report writing add time (30 min) for cases that didn't indicate report writing		
	<b>Sgt review and approval of rept</b>	<b>0.2</b>	<b>12</b>
	<b>total avg DEPUTY time per case claimed</b>	<b>3.5</b>	<b>208</b>
	<b>total avg SERGEANT time per case claimed</b>	<b>0.2</b>	<b>12</b>

Claimed 0.1667 for  
Sergeant in claim



# Re: Amended Claims

Thursday, November 05, 2015 1:45 PM

Subject	<b>Re: Amended Claims</b>
From	<a href="mailto:ACHinnCRS@aol.com">ACHinnCRS@aol.com</a>
To	Brejnak, Douglas
Cc	<a href="mailto:pazarris@lasd.org">pazarris@lasd.org</a> ; <a href="mailto:KJohnston@cityofpalmdale.org">KJohnston@cityofpalmdale.org</a>
Sent	Monday, August 17, 2015 2:08 PM
Attachments	 Time Study Data and ...

Hi Doug,

I didn't modify the stats in the amended claims - but used the same original numbers I claimed. I expect you'll adjust these to what has been supported by the department through your audit.

The time info I used is what we already had from Sheriff staff and based on the more than three years of interviews I've had with staff in preparation for this claim as well as my own interviews with staff. All these sources indicate that the eligible time is more that you are allowing. I believe the main difference is that your allowable time doesn't include Deputy report writing time and Sgt review and approval time.

I spoke with Sergeant Zarris last week and he said that a Sergeants time to review/edit/approve a Child Abuse report can take anywhere from 10-45 minutes per case depending on the individual case. As you didn't interview him or any other Sergeants, I can only assume that this time is not included in the base allowable time. He also said that prior to 2010, when the department made the decision to assign two dedicated deputies to address the Child Abuse cases, the process was much longer for everyone, as the deputies didn't specialize in this function. I believe we are being quite conservative in time requested.

See the attached for more details on how the 3.5 hrs was determined. The difference from the original time is that I didn't exclude the largest case in the 2012-13 time study and I added a conservative amount of time (30 minutes) for every case the time study that didn't indicate that report writing was included in the time. The times from two time studies and the interview were all surprisingly in line with each other, lending the times more credibility.

Also, I do not believe that the 2012-13 time study include Sergeants Review/edit/approval of reports.

In my second analysis, I didn't deduct the largest cases as I did in the first as this was a legitimate representation of a founded instance of child abuse that actually occurred during the time study period.

In the AMENDED Claiming components:

Under the Cross Reporting component - I used 10% of total cases that required cross reporting at 10 minutes for Deputy and Sergeant to review, process and contact County and State agencies to forward the required info.

Under the Investigation Component (including report writing) - I used 3.5 hrs x total cases for Deputy Review/edit/approval for Sergeant - 10 mins x total cases

Substantiated Report Prep Component was not changed.

Hope this helps. Please call with any questions.

Thank you,

Annette S. Chinn  
Cost Recovery Systems, Inc.  
705-2 E. Bidwell Street #294  
Folsom, CA 95630

phone (916) 939-7901  
fax (916) 939-7801

In a message dated 8/17/2015 10:22:37 A.M. Pacific Daylight Time, DBrejnak@sco.ca.gov writes:  
Hi Annette,

I am just following up with my last email concerning the support for the amended claim. I will need to know the number of reports and hours used for the claimed activities for each fiscal year.

Also, I have a new office phone number which is (916) 327-0702. Please let me know if you have any questions or comments concerning the audit.

Thanks,

Doug

**From:** Brejnak, Douglas  
**Sent:** Monday, August 10, 2015 9:53 AM  
**To:** AChinnCRS@aol.com  
**Cc:** 'kjohnston@cityofpalmdale.org' <kjohnston@cityofpalmdale.org>  
**Subject:** Amended Claims

Hi Annette,

I received the amended claims from the SCO Division of Accounting and Reporting. Could you please send me the support for the amended claims including the hours per activity and the number of SCARs per activity as I will need to update the claimed information within the audit working papers.

Thanks,

***Douglas Brejnak***  
*Associate Management Auditor*  
*State Controller's Office*  
*Division of Audits/Mandated Cost Audits Bureau*  
*Office: (916) 322-1595*  
[dbrejnak@sco.ca.gov](mailto:dbrejnak@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 11**

**Interagency Child Abuse and Neglect Reporting  
FY 2012-2013 Time Study, Palmdale Sheriff's Office for City of Palmdale.**

conducted by Sgt. Biehl, provided Oct. 2013

NOTE that this year ALL activities - ranging from investigation, report writing and review and approval were included in ONE time entry

*Time Added by city  
Consultant during  
claim amendment. 2  
years after time study.*

<u>Case #</u>	<u>Case Description</u>	<u>Date</u>	Patrol Deputy <u>Prelim Investigation</u>	Patrol Deputy <u>Write Report</u>	rpt writing <u>not in time study</u>	Total Invest + Rept writing	
013-12876-2607-059	SCAR/Physical Abuse	9/9/2013	* this time included	672		672	
013-12934-2619-419	SCAR/Physical Abuse	9/5/2013	in one total time	136	30	166	
013-13013-2608-419	SCAR/Physical Abuse	9/11/2013	per case	144	30	174	
013-13261-2611-419	SCAR/Physical Abuse	9/11/2013		150	30	180	
013-13264-2612-419	SCAR/Physical Abuse	9/11/2013		90	30	120	
013-13339-2608-419	SCAR/Physical Abuse	9/18/2013		240		240	
013-13343-2607-419	SCAR/Physical Abuse	9/18/2013		126	30	156	
013-13355-2610-419	SCAR/Physical Abuse	9/18/2013		180	30	210	
013-13359-2611-419	SCAR/Physical Abuse	9/18/2013		240	30	270	
013-13462-2610-419	SCAR/Physical Abuse	9/20/2013		150	30	180	
013-13652-2607-419	SCAR/Physical Abuse	9/24/2013		136	30	166	
013-13659-2603-419	SCAR/Physical Abuse	9/24/2013		90	30	120	
013-13850-2611-059	SCAR/Physical Abuse	9/27/2013		300		300	
T-113	SCAR/Physical Abuse	9/30/2013		90	30	120	
		avg minutes	#DIV/0!	196.00		219.57	#DIV/0!
		avg total time per case	#DIV/0!	3.27		3.66	#DIV/0!

*\* Provided by Annette Chinn, city consultant, on 8/17/15.*

**Tab 12**

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 SI5-MCC-0013  
 Analysis of Time Study #2 (September 2013)

#	URN #	Date of Investigation	Activities Performed	Total Minutes	Allowable Case	Allowable Minutes	Comment
01	013-12876-2607-059	09/09/13	1 - 2 - 3 - 4	672	NO	-	Includes ineligible activities performed after SVU was assigned the case.*
02	013-12934-2619-419	09/05/13	1 - 2 - 4	136	YES	136	
03	013-13013-2608-419	09/11/13	1 - 2 - 4	144	YES	144	
04	013-13261-2611-419	09/11/13	1 - 2 - 4	150	YES	150	
05	013-13264-2612-419	09/11/13	1 - 2 - 4	90	YES	90	
06	013-13339-2608-419	09/18/13	1 - 2 - 3 - 4	240	YES	240	
07	013-13343-2607-419	09/18/13	1 - 2 - 4	126	YES	126	
08	013-13355-2610-419	09/18/13	1 - 2 - 4	180	YES	180	
09	013-13359-2611-419	09/18/13	1 - 2 - 4	240	YES	240	
10	013-13462-2610-419	09/20/13	1 - 2 - 4	150	YES	150	
11	013-13652-2607-419	09/24/13	1 - 2 - 4	136	YES	136	
12	013-13659-2603-419	09/24/13	1 - 2 - 4	90	YES	90	
13	013-13850-2611-059	09/27/13	1 - 2 - 3 - 4	300	YES	300	
14	T-113	09/30/13	1 - 2	90	YES	90	
<b>Total</b>				<b>2,744</b>	<b>13</b>	<b>2,072</b>	
				<b>Average Minutes per Allowable Case:</b>		<b>159</b>	
				<b>Average Hours per Allowable Case:</b>		<b>2.65</b>	

\* During discussions with LASD staff, we determined that the case included time recorded once the SVU was working their own investigation. SVU is only called for cases once the initial investigation determines that the SCAR is not unfounded. Time recorded to perform activities after the initial investigation is complete are not eligible for reimbursement. As a result, we have removed the hours from the time study and calculated a new average time per investigation.

Activities Performed by LASD Deputy

1. Initial response to bein documentation of case and contacting the County Welfare Department.
2. Complete an investigation for purposes of preparing the SS 8583 report.
3. Prepare a written report for every case investigated of known or suspected child abuse or severe neglect.
4. Review and approval of report.

**Tab 13**



City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 S15-MCC-0013  
 July 1, 1999, through June 30, 2013  
 Analysis of Time Survey Questionnaire

ACTIVITIES	Deputy T.			Deputy M. Deschamps		
	Average Time Per Activity	Average # per Investigation	Total per Investigation	Average Time	Average # per Investigation	Total per Investigation
<b>Complete an Investigation (B.3.1)</b>						
<b>A. Review/Research Prior to On-Site Interviews</b>						
4. Review of SCAR	7.50	1.00	7.50	10.00	1.00	10.00
9. Other Research Items	-	-	-	5.00	1.00	5.00
<b>Sub-Total</b>			<b>7.50</b>			<b>15.00</b>
<b>B. Initial Interviews with Involved Parties</b>						
2. Interview with Victims	12.50	3.00	37.50	10.00	3.00	30.00
4. Interview with Parents	12.50	2.00	25.00	7.50	2.00	15.00
5. Interview with Alleged Suspects	20.00	1.00	20.00	7.50	1.00	7.50
6. Interview with Witnesses	10.00	2.00	20.00	7.50	2.00	15.00
<b>Sub-Total</b>			<b>102.50</b>			<b>67.50</b>
<b>C. On-Scene Procedures</b>						
2. Inspect Residence	5.00	1.00	5.00	5.00	1.00	5.00
4. Coordinate with SVU	10.00	1.00	10.00	5.00	1.00	5.00
<b>Sub-Total</b>			<b>15.00</b>			<b>10.00</b>
<b>D. Documentation and Report Writing</b>						
3. Write-Up Incident/Crime Report	25.00	1.00	25.00	20.00	1.00	20.00
5. Supervisor Review	7.50	1.00	7.50	20.00	1.00	20.00
6. Clear Case within E-SCARS	5.00	1.00	5.00	5.00	1.00	5.00
<b>Sub-Total</b>			<b>37.50</b>			<b>45.00</b>
<b>Average Time per SCAR Investigation (Minutes)</b>			<b>162.50</b>			<b>137.50</b>
			2.71			2.29

**Procedures**

Auditor interviewed both current SCAR Deputies to determine an average time needed to perform eligible activities. Through discussions with LASD staff the auditor was able to determine the procedures in place for SCAR investigations. The auditor included all activities within the time survey but has only included the eligible activities in the above analysis. The numbers next to the questions correspond to the questions within the time survey questionnaires.

**Results**

Time surveys from both deputies resulted in a time range of 137.5 minutes (2.29 hours) to 162.5 minutes (2.71 hours) to perform eligible investigation activities. The results of the LASD time study (after removing the ineligible 9/9/13 case) fall within this range. As a result, we will accept the results of the LASD 2nd time study and use the results to calculate allowable costs.

City of Palmdale  
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Time Survey Questionnaire

Date: 7/28/15 1:30 PM (over phone)  
Name: Megan Deschamps  
Classification: Deputy

**COMPLETE AN INVESTIGATION (B.3.1)**

**A. Review/Research Prior to On-Site Interviews**

1. How are SCARs assigned to deputies (E-SCARS)?

Assigned to on-duty SCAR deputy. Access E-SCARS to retrieve SCAR.  
5 minutes.

2. How are SCARs assigned to deputies (9-1-1 calls or walk-ins)?

Assigned to patrol car.

3. Do you input information into E-SCARS?

update/clear info after investigation

4. Do you review the SCAR? How long on average does it take?

yes, 5 minutes

5. Do you review the criminal history of potential victims? Average time needed?

yes, 10-20 minutes

6. Do you review the DCFS Child Welfare History of involved families? Average time needed?

if available from DCFS. Might need to be pulled by secretaries.  
5-20 minutes

7. Do you coordinate with DCFS prior to investigation? Average time needed?

Might give courtesy call to let them know they are going  
to a residence. 5 minutes.

8. Do you contact the mandated reporter and discuss the SCAR? Average time per phone call?

Usually anonymous. Last resort if more info is needed.

9. Do you perform any other duties prior to your on-site investigation?

Run names through DMV. See if any past SCARs. 5 minutes

City of Palmdale  
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Time Survey Questionnaire

**B. Initial Interviews with Involved Parties**

1. How long on average do you spend driving to/from interview sites?

depends, some interviews at station. 15-25 minutes.

2. Do you interview the alleged victims? How long on average does it take to perform a single interview with a victim?

yes, 5-15 minutes on average.

45 longest time.

3. On average, how many victims are there per SCAR investigation?

anywhere from 1-10, avg is 2-4 (3)

4. Do you interview the alleged victim's parents? Average time per interview?

yes, 5-10 minutes each parent

5. Do you interview the alleged suspect? Average time per interview?

yes, if not alleging a crime. 5-10 minutes.

if crime is known / suspected. will wait for SVU to approach suspect.

6. Do you interview any witnesses? Average time per interview?

yes. 5-10 minutes

7. On average, how many witness interviews do you conduct for each investigation?

0-4, average = 2

neighbors, babysitters, daycare

8. Do you perform any other on-site interviews with involved parties? Average time per interview?

contact medical professionals to discuss possible injury scenarios.

5-10 minutes

**C. On-Scene Procedures**

1. Do you inspect the victim's residence?

yes

2. If an inspection is completed, what activities are performed? How long on average does it take to inspect a victim's house?

check utilities are working, has running h2o, cleanliness. 5 minutes.

3. Do you collect evidence or take photographs at the scene? How long on average does it take?

yes, take photographs. Collect more evidence after SVU is called.

5-10 minutes.

City of Palmdale  
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Time Survey Questionnaire

4. At what point is the Special Victim's Unit (SVU) contacted?

- when crime is determined to occur. will stay at home for SVU

5. Do you ever need to remove the child from the home? If yes, what procedures are performed? How long on average does it take?

Yes, if perpetrator lives in home or house is not safe.  
Take siblings as well, call DCFS. 20 minutes

6. Do you perform any other duties while completing the initial investigation?

No

**D. Documentation and Reporting Writing**

1. Do you write-up the outcomes of the investigation in a report?

Yes

2. What types of reports are created for SCAR investigations?

No Crime | Crime Suspected | Suspicious Circumstance.

3. What is the average time needed to prepare a report for an unfounded SCAR investigation?

15-20 min

4. What is the average time needed to prepare a report for a substantiated/inconclusive investigation?

45-50 min

5. Is the report reviewed by a supervisor? Who? How long does the supervisor review it for?

Yes, 20 minutes.

6. Do you enter the findings into E-SCARS? If so, how long does it take on average?

clear case / update any info 5 minutes

City of Palmdale  
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Time Survey Questionnaire

Date: 07/08/15 9am  
Name: Tara Porter  
Classification: Deputy

**COMPLETE AN INVESTIGATION (B.3.1)**

**A. Review/Research Prior to On-Site Interviews**

1. How are SCARs assigned to deputies (E-SCARS)?

Assigned SCAR Deputies (2 total) retrieve/review SCARs <sup>directly</sup> from E-SCARS. (5 MINUTES)  
If deputies are off and case needs immediate attention, patrol car is assigned case.

2. How are SCARs assigned to deputies (9-1-1 calls or walk-ins)?

Most of 9-1-1 calls are given to patrol deputies only.

3. Do you input information into E-SCARS?

No

4. Do you review the SCAR? How long on average does it take?

Yes, 5 minutes

5. Do you review the criminal history of potential victims? Average time needed?

Yes, if any. 5-10 minutes

6. Do you review the DCFS Child Welfare History of involved families? Average time needed?

Sometimes if SCAR mentions history. 5-10 minutes.

7. Do you coordinate with DCFS prior to investigation? Average time needed?

Yes, if prior history. 5 minutes

8. Do you contact the mandated reporter and discuss the SCAR? Average time per phone call?

Not usually, most are anonymous. 5 minutes

9. Do you perform any other duties prior to your on-site investigation?

No

City of Palmdale  
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Time Survey Questionnaire

**B. Initial Interviews with Involved Parties**

1. How long on average do you spend driving to/from interview sites?

Depends on where crime occurred. 15-30 minutes.

2. Do you interview the alleged victims? How long on average does it take to perform a single interview with a victim?

yes, 10-15 minutes

3. On average, how many victims are there per SCAR investigation?

anywhere from 1-7, average 3.

4. Do you interview the alleged victim's parents? Average time per interview?

yes, 20-30 minutes total

5. Do you interview the alleged suspect? Average time per interview?

yes, if available, 15-20 minutes

6. Do you interview any witnesses? Average time per interview?

yes, 5-15 minutes

7. On average, how many witness interviews do you conduct for each investigation?

1-3, 2 on average

8. Do you perform any other on-site interviews with involved parties? Average time per interview?

may contact nurses/doctors. 10-15 minutes.

**C. On-Scene Procedures**

1. Do you inspect the victim's residence?

yes

2. If an inspection is completed, what activities are performed? How long on average does it take to inspect a victim's house?

water, utilities, food, places to sleep. 5 minutes to 10 minutes

3. Do you collect evidence or take photographs at the scene? How long on average does it take?

Take pictures of injuries. sometimes take clothes/bedding.  
5 minutes

City of Palmdale  
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Time Survey Questionnaire

4. At what point is the Special Victim's Unit (SVU) contacted?

once a crime is suspected. may also call for a consultation.  
5-10 minutes

5. Do you ever need to remove the child from the home? If yes, what procedures are performed? How long on average does it take?

yes, will take child to station and contact DCFS.

6. Do you perform any other duties while completing the initial investigation?

No

**D. Documentation and Reporting Writing**

1. Do you write-up the outcomes of the investigation in a report?

yes

2. What types of reports are created for SCAR investigations?

crime suspected / no crime

3. What is the average time needed to prepare a report for an unfounded SCAR investigation?

20 minutes (no crime suspected report)

4. What is the average time needed to prepare a report for a substantiated/inconclusive investigation?

40 minutes (crime suspected report)

5. Is the report reviewed by a supervisor? Who? How long does the supervisor review it for?

yes, 10-20 minutes

6. Do you enter the findings into E-SCARS? If so, how long does it take on average?

clear out report, 0-2 minutes.

**Tab 14**



Print

# SUSPECTED CHILD ABUSE REPORT

Reset Form

To Be Completed by **Mandated Child Abuse Reporters**  
Pursuant to Penal Code Section 11166

CASE NAME: \_\_\_\_\_

PLEASE PRINT OR TYPE

CASE NUMBER: \_\_\_\_\_

<b>A. REPORTING PARTY</b>	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY					
	REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS			Street	City	Zip	DID MANDATED REPORTER WITNESS THE INCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	REPORTER'S TELEPHONE (DAYTIME) ( )		SIGNATURE		TODAY'S DATE					
<b>B. REPORT NOTIFICATION</b>	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION		AGENCY							
	<input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)		ADDRESS		Street	City	Zip	DATE/TIME OF PHONE CALL		
	OFFICIAL CONTACTED - TITLE					TELEPHONE ( )				
<b>C. VICTIM</b> One report per victim	NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
	ADDRESS			Street	City	Zip	TELEPHONE ( )			
	PRESENT LOCATION OF VICTIM				SCHOOL	CLASS	GRADE			
	PHYSICALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	DEVELOPMENTALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	OTHER DISABILITY (SPECIFY)			PRIMARY LANGUAGE SPOKEN IN HOME				
	IN FOSTER CARE? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE: <input type="checkbox"/> DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> FAMILY FRIEND <input type="checkbox"/> GROUP HOME OR INSTITUTION <input type="checkbox"/> RELATIVE'S HOME				TYPE OF ABUSE (CHECK ONE OR MORE) <input type="checkbox"/> PHYSICAL <input type="checkbox"/> MENTAL <input type="checkbox"/> SEXUAL <input type="checkbox"/> NEGLECT <input type="checkbox"/> OTHER (SPECIFY)				
	RELATIONSHIP TO SUSPECT				PHOTOS TAKEN? <input type="checkbox"/> YES <input type="checkbox"/> NO		DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK			
<b>D. INVOLVED PARTIES</b>	<b>VICTIM'S SIBLINGS</b>									
	NAME		BIRTHDATE	SEX	ETHNICITY	NAME		BIRTHDATE	SEX	ETHNICITY
	1. _____				3. _____					
	2. _____				4. _____					
	<b>VICTIM'S PARENTS/GUARDIANS</b>									
	NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
	ADDRESS			Street	City	Zip	HOME PHONE ( )	BUSINESS PHONE ( )		
	NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
ADDRESS			Street	City	Zip	HOME PHONE ( )	BUSINESS PHONE ( )			
<b>SUSPECT</b>										
SUSPECT'S NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY				
ADDRESS			Street	City	Zip	TELEPHONE ( )				
OTHER RELEVANT INFORMATION										
<b>E. INCIDENT INFORMATION</b>	IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX <input type="checkbox"/> IF MULTIPLE VICTIMS, INDICATE NUMBER: _____									
	DATE / TIME OF INCIDENT				PLACE OF INCIDENT					
	NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incidents involving the victim(s) or suspect)									

SS 8572 (Rev. 12/02)

### DEFINITIONS AND INSTRUCTIONS ON REVERSE

**DO NOT** submit a copy of this form to the Department of Justice (DOJ). The investigating agency is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS 8583 if (1) an active investigation was conducted and (2) the incident was determined not to be unfounded.

WHITE COPY-Police or Sheriff's Department; BLUE COPY-County Welfare or Probation Department; GREEN COPY- District Attorney's Office; YELLOW COPY-Reporting Party

**Tab 15**

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999, through June 30, 2013  
 S15-MCC-0013  
 Summary of Indirect Costs Claimed

<u>Fiscal Year</u>	<u>Indirect Costs Claimed</u>	<u>Indirect Costs Allowable</u>	<u>Audit Adjustment</u>
1999-00	\$ 25,455	\$ -	\$ (25,455)
2000-01	27,728	-	(27,728)
2001-02	30,025	-	(30,025)
2002-03	32,614	-	(32,614)
2003-04	35,244	-	(35,244)
2004-05	38,016	-	(38,016)
2005-06	41,897	-	(41,897)
2006-07	48,100	-	(48,100)
2007-08	54,081	-	(54,081)
2008-09	49,570	-	(49,570)
2009-10	56,945	-	(56,945)
2010-11	42,347	-	(42,347)
2011-12	18,814	-	(18,814)
2012-13	8,300	-	(8,300)
<b>Total</b>	<b>\$ 509,136</b>	<b>\$ -</b>	<b>\$ (509,136)</b>

City of Palmdale  
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports  
 July 1, 1999 through June 30, 2013  
 Audit ID#: S15-MCC-0013  
 Reconciliation of Indirect Costs Claimed and Amended

<b>Indirect Costs</b>			
<b>Fiscal Year</b>	<b>Indirect Costs Claimed (Original)</b>	<b>Indirect Costs Claimed (Amended)</b>	<b>Difference</b>
1999-00	\$ 19,385	\$ 25,455	\$ 6,070
2000-01	21,241	27,728	6,487
2001-02	22,824	30,025	7,201
2002-03	24,856	32,614	7,758
2003-04	26,850	35,244	8,394
2004-05	28,923	38,016	9,093
2005-06	31,934	41,897	9,963
2006-07	36,882	48,100	11,218
2007-08	41,035	54,081	13,046
2008-09	35,881	49,570	13,689
2009-10	41,330	56,945	15,615
2010-11	32,435	42,347	9,912
2011-12	15,410	18,814	3,404
2012-13*	8,300	8,300	-
<b>Total</b>	<b>\$ 387,286</b>	<b>\$ 509,136</b>	<b>\$ 121,850</b>

\*City did not file an amended claim for FY 2012-13

**Tab 16**



*The Los Angeles County*  
**Sheriff's Department**  
*Contract Law Enforcement Bureau*

# Cost Model

Fiscal Year 2014-2015

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## Cost Matrix

	Deputy Sheriff	Deputy Sheriff Bonus I	Sergeant	Parking Control Officer
<b>Salaries and Wages:</b>				
Generalists	\$101,243	\$107,093		\$3,228
Sergeants	11,792	12,473	\$128,389	4,579
Lieutenants	4,845	5,125	5,503	1,848
Captains	1,129	1,194	1,282	497
Parking Control Officer				42,285
Clerical/Admin.	10,687	11,305	12,139	4,709
Overtime	1,375	1,454	1,561	606
<b>Employee Benefits:</b>				
Sworn	72,171	76,342	81,976	6,157
Non-Sworn	5,144	5,441	5,843	22,620
<b>Services &amp; Supplies:</b>				
Auto	2,368	2,368	2,368	3,411
Other	3,904	4,129	4,434	1,720
UC-CWC	457	483	518	195
<b>Support Costs:</b>				
Admin Support	12,894	13,626	14,614	5,580
Patrol Support	3,829	3,829	3,829	
Contract Law Enforcement Bureau	1,865	1,970	2,111	782
<b>Total Cost</b>	<b>\$233,701</b>	<b>\$246,831</b>	<b>\$264,567</b>	<b>\$98,218</b>
One-Man, 40 hr. Car	\$257,071	\$271,514		
One-Man, 56 hr. Car	\$359,900	\$380,120		
One-Man, 70 hr. Car	\$449,875	\$475,149		
One-Man, 84 hr. Car	\$539,850	\$570,179		
Two-Man, 40 hr. Car	\$514,143			
Two-Man, 56 hr. Car	\$719,800			



## Catalina Station Rates

	Total Staffing	City Staff	County Staff	Annual Salary	City Salary Cost	County Salary Cost
<b>Sworn Salaries:</b>						
Sergeant	3.000	0.750	2.250	\$133,970	\$100,478	\$301,433
Bonus I	6.000	3.000	3.000	110,498	331,494	331,494
Generalist	7.000	5.000	2.000	101,691	508,453	203,381
Subtotal	16.000	8.750	7.250		\$940,424	\$836,308
Captain	1.000	0.000	1.000	14,265	0	14,265
Lieutenant	1.000	0.000	1.000	137,832	0	137,832
Total Sworn	18.000	8.750	9.250		\$940,424	\$988,405
<b>Non-Sworn Salaries:</b>						
Operations Assistant II	1.000	0.500	0.500	\$72,963	\$36,482	\$36,482
Community Services Asst	1.000	0.000	1.000	40,355	0	40,355
Custody Assistant	1.000	0.000	1.000	58,687	0	58,687
Matron	0.000	0.000	0.000	48,448	0	0
PCO	0.000	0.000	0.000	0	0	0
Station Clerk II	0.000	0.000	0.000	54,302	0	0
Law Enforcement Tech	6.000	1.000	5.000	61,488	61,488	307,439
Total Non-Sworn	9.000	1.500	7.500		\$97,969	\$442,962
Total Salaries					\$1,038,394	\$1,431,367
<b>Employee Benefits:</b>						
Sworn @	60.644%				570,315	599,412
Non-Sworn @	48.133%				47,156	213,211
Overtime @	\$127,918				62,182	65,736
Services & Supplies	\$326,414				158,674	167,741
Total					\$1,876,720	\$2,477,466
Adj for UC-CWC @	100.213%				\$1,880,713	\$2,482,737
<b>Add:</b>						
Consolidated Stations Admin					23,365	
Support Unit Cost					102,788	
Contract Law Cost					16,219	
<b>Less:</b>						
Catalina Clerical Costs					0	
Total Cost					\$2,023,085	
Cost per Deputy					\$231,210	

**License Detail**

Total Cost		\$1,959,562
Support Costs		116,758
Contract Law Support		16,692
Total		<u>\$2,093,012</u>
No. of Investigators	<u>13</u>	
Productive Work Hours/Year	<u>1,760</u>	
Total Hours		<u>22,880</u>
Cost per Hour		<u>\$91.48</u>

<b>Miscellaneous Rates</b>							
	<b>Station Clerk II</b>	<b>Law Enf. Tech</b>	<b>Law Enf. Tech w/veh</b>	<b>Watch Dep Bonus I</b>	<b>Operations Asst I</b>	<b>Sprvg Sta. Clrk</b>	<b>Captain</b>
Annual Salary	\$44,510	\$50,400	\$50,400	\$94,848	\$48,137	\$53,785	\$171,177
Employee Benefits	21,424	24,259	24,259	57,520	23,170	25,888	103,809
Overtime	476	539	539	1,014	515	575	NA
Auto S&S			2,368				3,377
Other S&S	1,340	1,517	1,517	2,855	1,449	1,619	5,152
<b>Subtotal</b>	<b>67,750</b>	<b>76,715</b>	<b>79,083</b>	<b>156,237</b>	<b>73,270</b>	<b>81,867</b>	<b>283,515</b>
Add: UC-CWC	144	163	168	332	156	174	603
<b>Subtotal</b>	<b>67,894</b>	<b>76,878</b>	<b>79,251</b>	<b>156,569</b>	<b>73,425</b>	<b>82,041</b>	<b>284,118</b>
Add: Admin Support	4,346	4,921	4,921	9,261	4,700	5,252	16,714
Contract Law	578	655	675	1,334	625	699	2,420
<b>Total</b>	<b>\$72,818</b>	<b>\$82,454</b>	<b>\$84,847</b>	<b>\$167,164</b>	<b>\$78,751</b>	<b>\$87,991</b>	<b>\$303,252</b>

	<b>Watch Lieutenant</b>	<b>Security Officer</b>	<b>Secretary V</b>	<b>Custody Assistant</b>	<b>Senior Criminalist</b>	<b>Comm. Rel. Lt.</b>
Annual Salary	\$137,832	\$42,044	\$52,863	\$55,627	\$98,068	\$137,832
Captain Support	NA	NA	NA	NA	NA	1,320
Employee Benefits	83,587	20,237	25,445	26,775	47,203	84,388
Overtime	1,474	449	565	595	1,048	1,474
Auto S&S	2,719					2,719
Other S&S	4,149	1,265	1,591	1,674	2,952	4,188
<b>Subtotal</b>	<b>229,761</b>	<b>63,996</b>	<b>80,464</b>	<b>84,671</b>	<b>149,271</b>	<b>231,920</b>
Add: UC-CWC	489	136	171	180	318	493
<b>Subtotal</b>	<b>230,249</b>	<b>64,132</b>	<b>80,636</b>	<b>84,851</b>	<b>149,589</b>	<b>232,414</b>
Add: Admin Support	13,458	4,105	5,162	5,431	9,575	13,458
Contract Law	1,961	546	687	723	1,274	1,980
<b>Total</b>	<b>\$245,669</b>	<b>\$68,783</b>	<b>\$86,484</b>	<b>\$91,005</b>	<b>\$160,438</b>	<b>\$247,852</b>

<b>Community Services Assistant Rates</b>					
	Without Vehicle	With Vehicle	PART TIME HOURLY RATES		
			Without Vehicle		With Vehicle
Annual Salary	\$33,078	\$33,078	\$33,078		\$33,078
Employee Benefits	15,921	15,921	2,056		2,056
Overtime	354	354	354		354
Services & Supplies:					
Vehicle Operating Cost:					
Miles Driven	4,165				
Cost per Mile	<u>\$0.499</u>	2,078			2,078
Other S&S	996	996	996		996
Uniform Cost	325	325	325		325
Subtotal	50,673	52,752	36,808		38,886
Add:					
UC-CWC	108	112	78		83
Admim. Support	3,230	3,230	3,230		3,230
Contract Law	433	450	314		332
Cost per Position	\$54,443	\$56,544	\$40,430		\$42,530
HOURLY RATE			\$19.36		\$20.37

### Contract Law Allocation

	Total Cost	Allocated Cost
Deputy Generalists	\$589,392,810	\$5,020,462
Deputy Bonus I's	40,008,362	340,792
Sergeants	29,493,206	251,224
Parking Control Officer	6,338,036	53,988
Custody Assistant	14,779,601	125,893
Community Services Assistant	2,994,679	25,509
Captain	284,118	2,420
Lieutenant Watch Commander	1,841,995	15,690
Purchased Sergeant	10,969,623	93,440
Motor Sergeant	1,546,497	13,173
Watch Deputy	633,777	5,399
Law Enforcement Technician	1,383,800	11,787
Sheriff Station Clerk II	339,469	2,892
Operations Assistant I	220,276	1,876
Operations Assistant III	104,468	890
Suprvg Station Clerk	82,041	699
Community Relations Lieutenant	2,556,840	21,779
Resident Officer, Catalina	1,904,078	16,219
License Detail	1,959,562	16,692
<b>Totals</b>	<b>\$706,833,239</b>	<b>\$6,020,823</b>
Est. 2013-14 Consolidated Stations Cost	\$755,397,915	
Est. 2013-14 Contract City Revenue	\$267,318,083	
Adjustment Factor	282.584%	
Contract Law Cost	\$2,130,632	
Adjusted Contract Law Cost	\$6,020,823	
Allocation Factor	0.852%	

<b>Per the 2013-14 LECC Model:</b>	
Summary of Total Cost - Total	\$2,604,521,987
Less: Summary of Total Costs - Countywide Total	1,895,721,183
Add: Contract Law Allocated Cost	5,561,246
Allocation of Support Unit Costs - Total	133,232,196
Less: Allocation of Support Unit Costs - Countywide	92,196,331
<b>Est. 2013-14 Consolidated Stations Cost</b>	<b>\$755,397,915</b>

## Administrative Support Summary

	<b>Community Law Enf. Part. Prgm</b>	<b>Field Ops Support Services</b>	<b>FOR Admin</b>	<b>Support Allocation</b>	<b>Total Support</b>
Deputy Sheriff	\$1,057,487	\$774,500	\$8,474,912	\$34,710,515	\$45,017,414
Deputy Sheriff Bonus I	\$67,967	\$49,779	\$544,699	\$2,357,519	\$3,019,963
Sergeant	\$46,746	\$34,237	\$374,634	\$1,739,092	\$2,194,709

<b>Support Unit Cost Allocation Factor</b>			
	<b>Total Cost</b>	<b>Countywide Portion of Base S&amp;W</b>	<b>Base S&amp;W</b>
<b>Countywide Functions S&amp;W</b>			\$1,483,367,432
<b>ADMINISTRATIVE &amp; TRAINING DIVISION</b>			
Financial Programs Bureau	4,947,770	0	
Central Property and Evidence	3,181,163	0	
Fiscal Administration	19,629,130	0	
Risk Management	9,249,944		
Personnel Administration	38,620,731	0	
Facilities Services Bureau	2,922,496	26,442,751	
Facilities Planning	322,356	2,832,430	
Labor Relations and Compliance	6,531,484	0	
Employee Support Services	3,923,033	0	
Advanced Training	14,331,052	0	
Professional Development Bureau			
LASD University	259,460	0	
Civilian Training	645,516	0	
Education & Training Records	484,530	0	
<b>TECHNICAL SERVICES DIVISION</b>			
Data Systems	9,214,198	25,680,912	
Fleet Management	4,339,240	0	
<b>INTERNAL INVESTIGATIONS DIVISION</b>			
Office of Independent Review	1,513,809	0	
Internal Affairs	11,105,105	0	
Internal Criminal Investigations	8,249,261	0	
<b>Total Cost to Allocate</b>	<b>\$139,470,278</b>	<b>\$54,956,093</b>	<b>54,956,093</b>
<b>Adjusted Allocation Base</b>			<b>\$1,428,411,339</b>
<b>Allocation Factor</b>			<b>9.764%</b>

<b>Allocation of Support Unit Costs</b>			
	<b>Total Salaries</b>	<b>Allocation Factor</b>	<b>Allocation</b>
Deputy Generalists	\$355,494,334	9.764%	\$34,710,515
Deputy Bonus I's	24,144,980	9.764%	2,357,519
Sergeants	17,811,237	9.764%	1,739,092
Purchased Sergeant	6,614,369	9.764%	645,828
Motor Sergeant	932,493	9.764%	91,049
Lieutenant Watch Commander	1,102,656	9.764%	107,663
Captain	171,177	9.764%	16,714
Watch Deputies	379,392	9.764%	37,044
Parking Control Officer	3,943,130	9.764%	385,008
Custody Assistant	9,543,017	9.764%	931,781
Community Services Assistant	1,885,433	9.764%	184,094
Resident Officer, Catalina	1,052,720	9.764%	102,788
License Detail	1,195,798	9.764%	116,758
Operations Assistant III	68,487	9.764%	6,687
Law Enforcement Tech	907,197	9.764%	88,579
Sheriff Station Clerk II	222,550	9.764%	21,730
Operations Assistant I	144,410	9.764%	14,100
Suprvg Station Clerk	53,785	9.764%	5,252
Community Relations Lieutenant	1,530,670	9.764%	149,455
Adjusted Countywide Functions	1,001,213,505	9.764%	97,758,623
<b>Totals</b>	<b>\$1,428,411,339</b>		<b>\$139,470,278</b>

Summary of Total Salaries								
	Consolidated Stations	Community Law Enf. Part. Prgm (1)	Field Ops Support Services (1)	FOR Admin (1)	License Detail	Avalon Station	Countywide Functions	Total
Deputy Generalists	\$349,138,763	\$675,217	\$484,061	\$5,196,294				\$355,494,334
Deputy Bonus I's	23,736,495	43,398	31,112	333,976				24,144,980
Sergeants	17,530,288	29,848	21,398	229,702				17,811,237
Parking Control Officer	3,943,130							3,943,130
Custody Assistant	9,543,017							9,543,017
Community Services Assistant	1,885,433							1,885,433
Captain	171,177							171,177
Lieutenant Watch Commander	1,102,656							1,102,656
Purchased Sergeant	6,614,369							6,614,369
Motor Sergeant	932,493							932,493
Watch Deputy	379,392							379,392
Law Enforcement Technician	907,197							907,197
Sheriff Station Clerk II	222,550							222,550
Operations Assistant I	144,410							144,410
Operations Assistant III	68,487							68,487
Suprvy Station Clerk	53,785							53,785
Community Relations Lieutenant	1,530,670							1,530,670
Resident Officer, Catalina				14,326		\$1,038,394		1,052,720
License Detail				19,748	\$1,195,798			1,195,798
Countywide						1,431,367	\$1,054,718,484	1,056,169,598
<b>Totals</b>	<b>\$417,904,311</b>	<b>\$748,463</b>	<b>\$536,570</b>	<b>\$5,794,046</b>	<b>\$1,195,798</b>	<b>\$2,469,760</b>	<b>\$1,054,718,484</b>	<b>\$1,483,367,432</b>

Summary of Total Cost								
	Consolidated Stations	Community Law Enf. Part. Prgm (1)	Field Ops Support Services (1)	FOR Admin (1)	License Detail	Avalon Station	Countywide Functions	Total
Deputy Generalists	\$579,085,911	\$1,057,487	\$774,500	\$8,474,912				\$589,392,810
Deputy Bonus I's	39,345,918	67,967	49,779	544,699				40,008,362
Sergeants	29,037,589	46,746	34,237	374,634				29,493,206
Parking Control Officer	6,338,036							6,338,036
Custody Assistant	14,779,601							14,779,601
Community Services Assistant	2,994,679							2,994,679
Captain	284,118							284,118
Lieutenant Watch Commander	1,841,995							1,841,995
Purchased Sergeant	10,969,623							10,969,623
Motor Sergeant	1,546,497							1,546,497
Watch Deputy	633,777							633,777
Law Enforcement Technician	1,383,800							1,383,800
Sheriff Station Clerk II	339,469							339,469
Operations Assistant I	220,276							220,276
Operations Assistant III	104,468							104,468
Suprvy Station Clerk	82,041							82,041
Community Relations Lieutenant	2,556,840							2,556,840
Resident Officer, Catalina				23,365		\$1,880,713		1,904,078
License Detail					\$1,959,562			1,959,562
Countywide				32,208		2,482,737	\$1,954,346,754	1,956,861,700
<b>Totals</b>	<b>\$691,544,638</b>	<b>\$1,172,200</b>	<b>\$858,515</b>	<b>\$9,449,818</b>	<b>\$1,959,562</b>	<b>\$4,363,450</b>	<b>\$1,954,346,754</b>	<b>\$2,663,694,938</b>

(1) Cost Allocation		
	No. of Positions	% of Total
Deputy Generalists	2692	90.214%
Deputy Bonus I's	173.02	5.798%
Sergeants	119	3.988%
<b>Total</b>	<b>2984.02</b>	<b>100.000%</b>
	<b>Total Cost</b>	<b>Total S&amp;W</b>
<b>Community Law Enforcement Partnership Prgm</b>	<b>1,172,200</b>	<b>748,463</b>
Deputy Generalists	1,057,487	675,217
Deputy Bonus I's	67,967	43,398
Sergeants	46,746	29,848
<b>Total</b>	<b>1,172,200</b>	<b>748,463</b>
<b>CONSOLIDATED PATROL DIVISION</b>		
Administration	9,394,244	5,759,972
Deputy Generalists	8,474,912	5,196,294
Deputy Bonus I's	544,699	333,976
Sergeants	374,634	229,702
<b>Total</b>	<b>9,394,244</b>	<b>5,759,972</b>
<b>Field Ops Support Services</b>		
	<b>858,515</b>	<b>536,570</b>
Deputy Generalists	774,500	484,061
Deputy Bonus I's	49,779	31,112
Sergeants	34,237	21,398
<b>Total</b>	<b>858,515</b>	<b>536,570</b>



## Consolidated Stations Cost Allocation

COST FACTORS:	Overtime: 1.069%		EB Sworn: 60.644%		Auto S&S: 1.973%						
	UC-CWC: 100.213%		Non-Sworn: 48.133%		Other S&S: 3.010%						
	Captain	Lieutenant Watch Cmdr	Purchased Sergeant	Motor Sergeant	Watch Deputy	Law Enforcement Tech.	Station Clerk II	Community Relations Lieutenant	Ops Asst I	Ops Asst III	Suprv Station Clerk
Sworn Salaries:											
Deputies	\$0	\$0	\$0	\$0	\$379,392	\$0	\$0	\$0	\$0	\$0	\$0
Sergeants	0	0	5,764,683	812,705	0	0	0	0	0	0	0
Lieutenants	0	1,102,656	247,072	34,832	0	0	0	1,516,152	0	0	0
Captains	171,177		57,564	8,115	0	0	0	14,518	0	0	0
Total Sworn Salaries	\$171,177	\$1,102,656	\$6,069,320	\$855,652	\$379,392	\$0	\$0	\$1,530,670	\$0	\$0	\$0
Non-Sworn Salaries	0	0	545,050	76,841	0	907,197	222,550	0	144,410	68,487	53,785
Total Salaries	\$171,177	\$1,102,656	\$6,614,369	\$932,493	\$379,392	\$907,197	\$222,550	\$1,530,670	\$144,410	\$68,487	\$53,785
Overtime	NA	11,789	70,100	9,883	4,056	9,699	2,379	16,209	1,544	732	575
Employee Benefits:											
Sworn	103,809	668,699	3,680,702	518,905	230,080	0	0	928,265	0	0	0
Non-Sworn	0	0	262,349	36,986	0	436,661	107,120	0	69,509	32,965	25,888
Auto S&S	3,377	21,753	119,732	16,880	7,484	0	0	30,196	0	0	0
Other S&S	5,152	33,188	199,082	28,067	11,419	27,305	6,698	46,071	4,346	2,061	1,619
Total Costs	\$283,515	\$1,838,084	\$10,946,334	\$1,543,214	\$632,432	\$1,380,862	\$338,748	\$2,551,411	\$219,809	\$104,246	\$81,867
Total Cost Adj'd for UC-CWC	\$284,118	\$1,841,995	\$10,969,623	\$1,546,497	\$633,777	\$1,383,800	\$339,469	\$2,556,840	\$220,276	\$104,468	\$82,041

Consolidated Stations Cost Allocation						
COST FACTORS:	Overtime: 1.069%	UC-CWC: 100.213%	EB Sworn: 60.644%	Non-Sworn: 48.133%	Auto S&S: 1.973%	Other S&S: 3.010%
	Deputy Generalists	Deputy Bonus I	Sergeants	Community Services Assistant	Custody Assistant	Parking Control Officer
Sworn Salaries:						
Deputies	\$272,545,306	\$18,529,224		\$0	\$393,790	\$222,718
Sergeants	31,742,869	2,158,066	\$15,278,336	0	759,939	315,946
Lieutenants	13,041,683	886,650	654,824	0	306,756	127,534
Captains	3,038,514	206,576	152,564	0	82,541	34,317
<b>Total Sworn Salaries</b>	<b>\$320,368,372</b>	<b>\$21,780,515</b>	<b>\$16,085,724</b>	<b>\$0</b>	<b>\$1,543,026</b>	<b>\$700,515</b>
Non-Sworn Salaries:						
Clerical/Admin.	\$28,770,390	\$1,955,979	\$1,444,564	\$0	\$781,546	\$324,929
Community Services Assistant	0	0	0	1,885,433	0	0
Parking Control Officer	0	0	0	0	0	2,917,686
Custody Assistant	0	0	0	0	7,218,445	0
<b>Total Non-Sworn Salaries</b>	<b>\$28,770,390</b>	<b>\$1,955,979</b>	<b>\$1,444,564</b>	<b>\$1,885,433</b>	<b>\$7,999,991</b>	<b>\$3,242,615</b>
<b>Total Salaries</b>	<b>\$349,138,763</b>	<b>\$23,736,495</b>	<b>\$17,530,288</b>	<b>\$1,885,433</b>	<b>\$9,543,017</b>	<b>\$3,943,130</b>
Overtime	\$3,700,200	\$251,561	\$185,787	\$20,157	\$101,143	\$41,790
Employee Benefits:						
Sworn	194,285,471	13,208,662	9,755,091	0	935,759	424,823
Non-Sworn	13,848,046	941,471	695,312	907,515	3,850,634	1,560,767
Auto S&S (1) (2)	6,375,457	409,763	281,827	118,467	30,440	235,389
Other S&S	10,508,506	714,430	527,633	56,748	287,229	118,682
<b>Total Costs</b>	<b>\$577,856,443</b>	<b>\$39,262,382</b>	<b>\$28,975,938</b>	<b>\$2,988,321</b>	<b>\$14,748,222</b>	<b>\$6,324,580</b>
<b>Total Cost Adj'd for UC-CWC</b>	<b>\$579,085,911</b>	<b>\$39,345,918</b>	<b>\$29,037,589</b>	<b>\$2,994,679</b>	<b>\$14,779,601</b>	<b>\$6,338,036</b>

(1) Auto S&S:		(2) PCO Auto S&S:	
Deputies	\$6,320,044	Miles Driven 2012-13	471,721
Bonus I's	429,674	Cost per Mile	\$0.499 *
Sergeants	317,330		
<b>Total</b>	<b>\$7,067,047</b>	<b>Annual Cost</b>	<b>\$235,389</b>
Total Deputies	2692		
Total Bonus I's	173.02		
Total Sergeants	119		
	<b>2984.02</b>		
Auto S&S per Deputy	<b>\$2,368</b>		
Auto S&S Allocation:			
Deputies	\$6,375,457		
Bonus I's	\$409,763		
Sergeants	\$281,827		

\* Based on 2012-13 Medium Solid Sedan

## S&S Allocation for Selected Service Units

### Consolidated Stations S&S

Consolidated Stations S&S	\$20,055,418
Less: Vehicle Cost	<u>7,543,188</u>
<b>Total Other S&amp;S</b>	<b><u>\$12,512,230</u></b>

### Services and Supplies Allocation Factors - Consolidated Stations

#### Vehicle S&S:

Vehicle Cost - Consolidated Stations	\$7,543,188
Motorcycle Cost	88,782

#### Less:

##### Auto Related S&S for:

Parking Control Officer	235,389
Community Services Assistant (1)	<u>118,467</u>

Adjusted Auto S&S	<u>\$7,278,115</u>
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#### Allocation Base:

Deputies S&W	\$291,691,038
Sergeants S&W	56,832,544
Lieutenants S&W	16,815,504
Captains S&W	<u>3,594,709</u>

Total Sworn S & W	<u>\$368,933,795</u>
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<b>Auto S&amp;S Factor</b>	<u>1.973%</u>
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#### Other S&S Factor:

Total Sworn S&W	\$368,933,795
Clerical/Admin S&W	<u>46,777,473</u>

Total S&W	<u>\$415,711,268</u>
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Other S&S	\$12,512,230
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Less: State S&S Funding	<u>0</u>
	<u>\$12,512,230</u>

<b>Other S&amp;S Factor</b>	<u>3.010%</u>
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(1) Community Services Assistant

Miles Driven per FY 2012-13	<u>237,408</u>
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Cost per Mile	<u>\$0.499 *</u>
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Total Cost	<u>\$118,467</u>
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\* Based on 2012-13 Medium Solid Sedan

## Overtime Allocation Percentage

### Consolidated Stations

Overtime	<u><u>\$4,423,206</u></u>
Total Salaries	\$417,492,917
Less: Captains	<u>3,765,885</u>
Allocation Base	<u><u>\$413,727,032</u></u>
Overtime Allocation Factor	<u><u>1.069%</u></u>

Lieutenant Allocation												
POSITIONS	Deputy and Other S&W	Sergeant S&W	Deputy and Sergeant Total S&W	Lieutenant S&W	Lieutenants			Total Lieutenants	Total S&W	Captain S & W	Grand Total	Clerical/ Admin. S&W
					Operations	Watch	Detective					
Deputy Generalist	\$272,545,306	\$31,742,869	\$304,288,175	0	\$1,988,257	\$9,239,547	\$1,813,879	\$13,041,683	\$317,329,858	\$3,038,514	\$320,368,372	\$28,770,390
Deputy Bonus I	18,529,224	2,158,066	20,687,290	0	135,173	628,158	123,318	886,650	21,573,939	206,576	21,780,515	1,955,979
Sergeant	0	15,278,336	15,278,336	0	99,831	463,918	91,075	654,824	15,933,160	152,564	16,085,724	1,444,564
Purchased Sergeant	0	5,764,683	5,764,683	0	37,667	175,042	34,364	247,072	6,011,755	57,564	6,069,320	545,050
Sergeant (Motor)	0	812,705	812,705	0	5,310	24,677	4,845	34,832	847,537	8,115	855,652	76,841
Community Relations Lt.	0	0	0	1,516,152	0	0	0	1,516,152	1,516,152	14,518	1,530,670	0
Parking Control Officer	3,140,403	315,946	3,456,349	0	22,584	104,950	0	127,534	3,583,884	34,317	3,618,200	324,929
Custody Assistant	7,553,549	759,939	8,313,488	0	54,321	252,435	0	306,756	8,620,244	82,541	8,702,785	781,546
<b>Total</b>					<b>\$2,343,144</b>	<b>\$10,888,728</b>	<b>\$2,067,480</b>	<b>\$16,815,504</b>	<b>\$375,416,530</b>	<b>\$3,594,709</b>	<b>\$379,011,239</b>	<b>\$33,899,299</b>

Allocation of Lieutenant and Captain Support Costs			
	No. of Lieutenants	Annual Salary	Total
<b>Operations</b>	17.00	\$137,832	\$2,343,144
Allocation Base:			
Deputy Generalist	\$304,288,175		\$1,988,257
Deputy Bonus I	20,687,290		135,173
Sergeant	15,278,336		99,831
Purchased Sergeant	5,764,683		37,667
Sergeant (Motor)	812,705		5,310
Parking Control Officer	3,456,349		22,584
Custody Assistant	8,313,488		54,321
Adjusted Allocation Base	\$358,601,026		\$2,343,144
Allocation Factor			0.653%
<b>Detectives</b>	15.00	\$137,832	\$2,067,480
Allocation Base:			
Deputy Generalist	\$304,288,175		\$1,813,879
Deputy Bonus I	20,687,290		123,318
Sergeant	15,278,336		91,075
Purchased Sergeant	5,764,683		34,364
Sergeant (Motor)	812,705		4,845
Adjusted Allocation Base	\$346,831,189		\$2,067,480
Allocation Factor			0.596%
<b>Watch (1)</b>	79.00	\$137,832	\$10,888,728
Allocation Base:			
Deputy Generalist	\$304,288,175		\$9,239,547
Deputy Bonus I	20,687,290		628,158
Sergeant	15,278,336		463,918
Purchased Sergeant	5,764,683		175,042
Sergeant (Motor)	812,705		24,677
Parking Control Officer	3,456,349		104,950
Custody Assistant	8,313,488		252,435
Adjusted Allocation Base	\$358,601,026		\$10,888,728
Allocation Factor			3.036%
<b>Captain Allocation Factor</b>	No. of Captains (1)	Annual Salary	Total
	21.00	\$171,177	\$3,594,709
Allocation Base	\$375,416,530		
Allocation Factor			0.958%

Allocation of Clerical/Admin. Support Costs	
Total Clerical/Admin S&W	\$46,777,473
Less City Purchased/Non-Support Positions:	
Custody Assistant	7,218,445
Community Services Assistant	1,885,433
Supervising Station Clerk	53,785
Security Officer	2,228,318
Security Assistant	53,038
Law Enforcement Tech	907,197
Matron	43,647
Sheriff Station Clerk II	222,550
Secretary V	52,863
Operations Assistant III	68,487
Operations Assistant II	0
Operations Assistant I	144,410
Adjusted Total	\$33,899,299
Allocation Base (2)	\$373,900,378
Allocation Factor	9.066%

(2) Total excludes Community Relations Lieutenant.

(1) Amount excludes Purchased Items.

Sergeant Allocation							
Positions	No. of Sergeants	Annual Salary \$114,996	Total S&W				Total Sergeant Cost
				Detective	Operations	Field/Traffic	
Sergeants	119.000	\$13,684,524	\$13,684,524	\$217,055	\$112,249	\$1,264,508	\$15,278,336
Purchased Sergeant			5,163,320	81,897	42,353	477,113	5,764,683
Sergeant (Motor)			727,925	11,546	5,971	67,263	812,705
Deputy Generalists			272,545,306	4,322,941	2,235,584	25,184,344	31,742,869
Deputy Bonus I			18,529,224	293,899	151,988	1,712,179	2,158,066
Parking Control Officer			3,140,403	0	25,760	290,187	315,946
Custody Assistant			7,553,549	0	61,959	697,980	759,939
<b>Totals</b>			<b>\$321,344,251</b>	<b>\$4,927,338</b>	<b>\$2,635,863</b>	<b>\$29,693,574</b>	<b>\$56,832,544</b>

Allocation of Sergeant Support Costs			
	No. of Sergeants	Annual Salary	Total
<b>Detective</b>	43.00	\$114,996	\$4,944,828
Allocation Base:			
Lieutenant	\$1,102,656		\$17,490
Sergeants	13,684,524		217,055
Purchased Sergeant	5,163,320		81,897
Sergeant (Motor)	727,925		11,546
Deputy Generalists	272,545,306		4,322,941
Deputy Bonus I	18,529,224		293,899
<b>Total</b>	<b>\$311,752,955</b>		<b>\$4,944,828</b>
Allocation Factor			1.586%
<b>Operations Sergeant</b>	23.00	\$114,996	\$2,644,908
Allocation Base:			
Lieutenant	\$1,102,656		\$9,045
Sergeants	13,684,524		112,249
Purchased Sergeant	5,163,320		42,353
Sergeant (Motor)	727,925		5,971
Deputy Generalists	272,545,306		2,235,584
Deputy Bonus I	18,529,224		151,988
Parking Control Officer	3,140,403		25,760
Custody Assistant	7,553,549		61,959
<b>Total</b>	<b>\$322,446,907</b>		<b>\$2,644,908</b>
Allocation Factor			0.820%
<b>Field/Traffic Sgt (1)</b>	259.10	\$114,996	\$29,795,464
Allocation Base:			
Lieutenant	\$1,102,656		\$101,890
Sergeants	13,684,524		1,264,508
Purchased Sergeant	5,163,320		477,113
Sergeant (Motor)	727,925		67,263
Deputy Generalists	272,545,306		25,184,344
Deputy Bonus I	18,529,224		1,712,179
Parking Control Officer	3,140,403		290,187
Custody Assistant	7,553,549		697,980
<b>Total</b>	<b>\$322,446,907</b>		<b>\$29,795,464</b>
Allocation Factor			9.240%

(1) No. of Sergeants excludes Purchased Items.

Deputy Allocation						
	Cost per Position	Deputy Generalist	Deputy Bonus I	Parking Control Officer	Custody Assistant	Total Cost
Asst. Reserve Coordinator		0.00				
Community Relations		10.00				
Jailer		0.00				
Patrol		2,335.00				
School Resources		30.00				
Special Assignment		1.00				
Traffic		101.00				
Training		68.00				
Senior Field Training Officer		124.00				
Master Field Training Officer		22.00				
Deputy Observer		1.00				
Boat Operator			25.00			
Canine			1.00			
Court			29.00			
Gorman Resident			6.00			
Purchased Investigator			33.02			
Motorcycle Officer			49.00			
Team Leader			30.00			
Parking Control Officer				69.00		
Custody Assistant (1)					122.00	
<b>TOTAL POSITIONS</b>		<b>2,692.00</b>	<b>173.02</b>	<b>69.00</b>	<b>122.00</b>	
Deputy Generalist	\$87,288	\$216,212,376				\$216,212,376
Deputy w/Moto/Obs Bonus	92,089	92,089	\$4,512,353			4,604,442
Deputy Bonus I	94,848	6,449,664	11,763,049			18,212,713
Senior Field Training Officer	100,065	12,408,015				12,408,015
Master Field Training Officer	105,281	2,316,188				2,316,188
Parking Control Officer	42,285			\$2,917,686		2,917,686
Custody Assistant	58,687				\$7,159,759	7,159,759
Watch	3,228	8,689,212	558,472	222,718	393,790	9,864,192
Investigator	9,799	26,377,762	1,695,349	NA	NA	28,073,111
<b>TOTAL S&amp;W</b>		<b>\$272,545,306</b>	<b>\$18,529,224</b>	<b>\$3,140,403</b>	<b>\$7,553,549</b>	<b>\$301,768,482</b>
<b>TOTAL DEPUTY S&amp;W</b>		<b>\$272,545,306</b>	<b>\$18,529,224</b>	<b>\$222,718</b>	<b>\$393,790</b>	<b>\$291,691,038</b>

Allocation Base for Deputy Support Costs			
<b>Watch (1)</b>	104.000	\$94,848	\$9,864,192
Allocation Base:			
Total Deputy Positions	2,865.020		
Total PCO Positions	69.000		
Total Custody Assistants	122.000		
<b>Total</b>	<b>3056.020</b>		<b>\$3,228</b>
<b>Investigators (1)</b>	295.980	\$94,848	\$28,073,111
Allocation Base:			
Total Deputy Positions	2,865.020		
<b>Total</b>	<b>2,865.020</b>		<b>\$9,799</b>

(1) Total excludes applicable Purchased Items.

(2) Excludes Grant Deputies assigned to Lancaster, Palmdale, and Century Stations.

**(1) CONSOLIDATED PATROL DIVISION**

	Total Cost	S&W Cost			Total Cost	S&W Cost
Administration	\$9,449,818	\$5,794,046				
			Total Salaries	% of Total	Total Cost Allocation	S&W Cost Allocation
Consolidated Stations			\$417,492,917	99.41%	\$9,394,244	\$5,759,972
Avalon:						
Resident			1,038,394	0.25%	\$23,365	\$14,326
Countywide			1,431,367	0.34%	\$32,208	\$19,748
<b>Total</b>			<b>\$419,962,677</b>	<b>100.00%</b>	<b>\$9,449,818</b>	<b>\$5,794,046</b>

**(2) Training reimbursement subtracted  
from applicable PDB bureau/unit**

	Total S&W	% of Total	Reimbursement Allocation
Professional Development Bureau	\$1,418,490	11.90%	\$181,845
LASDU	\$182,436	1.53%	23,388
Civilian Training	\$475,944	3.99%	61,014
Education and Records	\$357,248	3.00%	45,798
Advanced Training	\$9,487,213	79.58%	1,216,225
<b>Total</b>	<b>\$11,921,332</b>	<b>100.00%</b>	<b>\$1,528,270</b>

**(3) Homeland Security Admin Allocation**

	Total Cost	S&W Cost			Total Cost	S&W Cost
	3,996,371	2,380,481				
			Total Salaries	% of Total	Total Cost Allocation	S&W Cost Allocation
Aero Bureau			\$7,210,090	9.31%	\$371,974	\$221,570
Emergency Operations			6,379,621	8.24%	329,129	196,049
Special Enforcement Bureau			9,968,761	12.87%	514,296	306,346
Arson/Explosives Detail			2,995,063	3.87%	154,518	92,040
Transit Services			46,998,241	60.67%	2,424,675	1,444,283
Metrolink			3,911,153	5.05%	201,779	120,192
<b>Total</b>			<b>77,462,929</b>	<b>100.00%</b>	<b>3,996,371</b>	<b>2,380,481</b>



## Total Cost by Organizational Unit

ORGANIZATIONAL UNITS	TOTAL COST	TOTAL S&W	COUNTY-WIDE EXPENSE %	ALLOC-ABLE EXPENSE %	COUNTYWIDE		ALLOCABLE	
					Total Cost	S&W Cost	Total Cost	S&W Cost
<b>EXECUTIVE OFFICE</b>								
Office of the Sheriff	\$3,754,506	\$2,236,559	100%	0%	\$3,754,506	\$2,236,559	\$0	\$0
Executive Planning Council	327,767	140,928	100%	0%	327,767	140,928	0	0
Office of Assistant Sheriff	5,816,494	2,682,768	100%	0%	5,816,494	2,682,768	0	0
Sheriff's Headquarters	6,336,979	3,678,206	100%	0%	6,336,979	3,678,206	0	0
Inspectional Services Command	3,894,980	2,448,152	100%	0%	3,894,980	2,448,152	0	0
<b>ADMINISTRATIVE &amp; TRAINING DIVISION</b>								
Administrative Headquarters	7,753,478	2,186,508	100%	0%	7,753,478	2,186,508	0	0
Financial Programs Bureau	4,947,770	3,260,645	0%	100%	0	0	4,947,770	3,260,645
Budget Services	1,341,980	904,006	100%	0%	1,341,980	904,006	0	0
Prisoner Maintenance	550,682	370,959	100%	0%	550,682	370,959	0	0
Central Property and Evidence	3,181,163	2,101,403	0%	100%	0	0	3,181,163	2,101,403
Fiscal Administration	19,629,130	9,029,384	0%	100%	0	0	19,629,130	9,029,384
Risk Management	9,249,944	5,509,303	0%	100%	0	0	9,249,944	5,509,303
Contract Law:								
Cities	2,130,632	1,121,553	0%	100%	0	0	2,130,632	1,121,553
Custody	253,594	136,226	100%	0%	253,594	136,226	0	0
Courts	423,878	256,290	100%	0%	423,878	256,290	0	0
Private Entities	296,972	178,244	100%	0%	296,972	178,244	0	0
Other County Duties	780,403	455,859	100%	0%	780,403	455,859	0	0
Personnel Administration	38,620,731	18,916,259	0%	100%	0	0	38,620,731	18,916,259
Special Positions	1,967,125	1,214,916	100%	0%	1,967,125	1,214,916	0	0
Facilities Services Bureau	58,449,910	27,834,475	95%	5%	55,527,415	26,442,751	2,922,496	1,391,724
Facilities Planning	6,447,130	2,981,505	95%	5%	6,124,773	2,832,430	322,356	149,075
Labor Relations and Compliance	6,531,484	3,451,830	0%	100%	0	0	6,531,484	3,451,830
Employee Support Services	3,923,033	2,376,326	0%	100%	0	0	3,923,033	2,376,326
Advanced Training	14,331,052	9,487,213	0%	100%	0	0	14,331,052	9,487,213
Recruit Training	19,759,698	9,863,444	100%	0%	19,759,698	9,863,444	0	0
RCPI	598,595	373,270	100%	0%	598,595	373,270	0	0
STAR	783,459	409,156	100%	0%	783,459	409,156	0	0
Professional Development Bureau	2,103,993	1,418,490	100%	0%	2,103,993	1,418,490	0	0
LASD University	259,460	182,436	0%	100%	0	0	259,460	182,436
Civilian Training	645,516	475,944	0%	100%	0	0	645,516	475,944
Education & Training Records	484,530	357,248	0%	100%	0	0	484,530	357,248
Field Ops Support Services	858,515	536,570	0%	100%	0	0	858,515	536,570
<b>TECHNICAL SERVICES DIVISION</b>								
Administration Headquarters	3,727,968	1,454,386	100%	0%	3,727,968	1,454,386	0	0
Communications	44,870,369	11,644,662	100%	0%	44,870,369	11,644,662	0	0
Fleet Management	4,339,240	2,094,227	0%	100%	0	0	4,339,240	2,094,227
Records & Identification	25,300,218	15,982,905	100%	0%	25,300,218	15,982,905	0	0
Data Systems	61,427,984	30,212,838	85%	15%	52,213,787	25,680,912	9,214,198	4,531,926
Scientific Services	40,419,999	24,162,593	100%	0%	40,419,999	24,162,593	0	0
LA-RICS	1,255,901	785,463	100%	0%	1,255,901	785,463	0	0
<b>COURT SERVICES DIVISION</b>								
	300,800,151	179,729,859	100%	0%	300,800,151	179,729,859	0	0
<b>INTERNAL INVESTIGATIONS DIVISION</b>								
Administration	1,889,256	1,197,958	100%	0%	1,889,256	1,197,958	0	0
Office of Independent Review	1,513,809	166,007	0%	100%	0	0	1,513,809	166,007
Internal Affairs	11,105,105	6,130,975	0%	100%	0	0	11,105,105	6,130,975
Internal Criminal Investigations	8,249,261	4,282,706	0%	100%	0	0	8,249,261	4,282,706
Advocacy Unit	1,939,145	1,245,946	100%	0%	1,939,145	1,245,946	0	0
<b>DETECTIVE DIVISION</b>								
Administration	5,250,637	1,320,840	100%	0%	5,250,637	1,320,840	0	0
Commercial Crimes	7,152,961	3,440,486	100%	0%	7,152,961	3,440,486	0	0
Major Crimes:								
Major Crimes Unit	18,432,301	10,606,193	100%	0%	18,432,301	10,606,193	0	0
Cargo CATS	1,237,273	707,898	100%	0%	1,237,273	707,898	0	0
License Detail	1,959,562	1,195,798	0%	100%	0	0	1,959,562	1,195,798
Homicide Bureau	29,260,984	15,472,274	100%	0%	29,260,984	15,472,274	0	0
Special Victims Bureau	13,836,666	7,584,989	100%	0%	13,836,666	7,584,989	0	0
Narcotics Bureau	32,183,339	18,505,347	100%	0%	32,183,339	18,505,347	0	0
Vehicle Theft Program	4,127,389	2,593,542	100%	0%	4,127,389	2,593,542	0	0
Operation Safe Streets Bureau	26,779,319	14,798,705	100%	0%	26,779,319	14,798,705	0	0

Total Cost by Organizational Unit

ORGANIZATIONAL UNITS	TOTAL COST	TOTAL S&W	COUNTY-WIDE EXPENSE %	ALLOC-ABLE EXPENSE %	COUNTYWIDE		ALLOCABLE		
					Total Cost	S&W Cost	Total Cost	S&W Cost	
<b>HOMELAND SECURITY DIVISION</b>	(3)								
Aero Bureau	20,634,738	7,431,660	100%	0%	20,634,738	7,431,660	0	0	
Emergency Operations	12,780,661	6,575,671	100%	0%	12,780,661	6,575,671	0	0	
Special Enforcement	20,688,960	10,275,107	100%	0%	20,688,960	10,275,107	0	0	
Arson/Explosives	5,273,770	3,087,103	100%	0%	\$5,273,770	\$3,087,103	0	0	
Transit Services	80,332,518	48,442,524	100%	0%	80,332,518	48,442,524	0	0	
Metrolink Unit	6,971,773	4,031,345	100%	0%	6,971,773	4,031,345	0	0	
<b>CONSOLIDATED PATROL DIVISION</b>									
Administration	(1)	9,394,244	5,759,972	0%	100%	0	0	9,394,244	5,759,972
<b>COUNTY SERVICES DIVISION</b>									
County Services Division Admin	15,075,447	8,691,758	100%	0%	15,075,447	8,691,758	0	0	
County Services Bureau	90,948,084	30,350,250	100%	0%	90,948,084	30,350,250	0	0	
Community College Bureau	15,784,682	9,630,799	100%	0%	15,784,682	9,630,799	0	0	
Community Law Enf. Partnership Program	1,172,200	748,463	0%	100%	0	0	1,172,200	748,463	
Community Oriented Policing Services	10,623,860	4,809,743	100%	0%	10,623,860	4,809,743	0	0	
Parking Enforcement	8,700,660	3,953,226	100%	0%	8,700,660	3,953,226	0	0	
Parks Bureau	3,935,382	0	100%	0%	3,935,382	0	0	0	
Reserve Forces	2,426,543	1,338,620	100%	0%	\$2,426,543	\$1,338,620	0	0	
<b>CUSTODY DIVISION</b>									
	931,095,242	520,956,559	100%	0%	931,095,242	520,956,559	0	0	
<b>TOTAL COSTS</b>					\$1,954,346,754	\$1,054,718,484			

**(1) Comm./Fleet Mgmt Admin. Allocation**

	Total Salaries	% of Total	Sworn S&W	Non-Sworn S&W	Overtime
Fleet Mgmt	2,010,397	15.243%	60,408	23,423	277
Communications	11,178,533	84.757%	335,889	130,240	1,539
<b>Total</b>	<b>13,188,929</b>	<b>100.000%</b>	<b>396,297</b>	<b>153,663</b>	<b>1,815</b>

**(2) Training Bureau Admin., Overtime and S&S Allocation**

	Total Salaries	% of Total	Admin. Sworn	Admin. Non-Sworn	Overtime	S&S
Advanced Training	9,113,011	49.028%	207,880	166,322	0	355,532
Recruit Training	9,474,402	50.972%	216,124	172,918	0	369,631
<b>Total</b>	<b>18,587,412</b>	<b>100.000%</b>	<b>424,005</b>	<b>339,240</b>	<b>0</b>	<b>725,163</b>

**(3) Major Crimes Admin., Overtime and S&S Allocation**

	Total Salaries	% of Total	Admin. Sworn	Admin. Non-Sworn	Overtime	S&S
Major Crimes Unit	10,249,394	84.782%	214,354	142,446	0	1,477,842
Cargo CATS	684,084	5.659%	14,307	9,507	0	98,637
License Detail	1,155,570	9.559%	24,167	16,060	0	166,620
<b>Total</b>	<b>12,089,048</b>	<b>100.000%</b>	<b>252,828</b>	<b>168,013</b>	<b>0</b>	<b>1,743,098</b>

**(4) Contract Law Enforcement**

Salaries and Wages:	Total Salary	City	Custody	Other County	Private Entity	Courts	City Salaries	Custody Salaries	Other County	Private Entity	Courts Salaries
Captain	171,177	70.00%	10.00%	10.00%	5.00%	5.00%	119,824	17,118	17,118	8,559	8,559
Lieutenant	413,496	50.00%	5.00%	33.00%	5.00%	7.00%	206,748	20,675	136,454	20,675	28,945
Sergeant	1,034,964	62.00%	9.00%	20.00%	4.50%	4.50%	641,678	93,147	206,993	46,573	46,573
<b>Total Sworn</b>	<b>1,619,637</b>						<b>968,249</b>	<b>130,939</b>	<b>360,564</b>	<b>75,807</b>	<b>84,077</b>
Principal Application Developer	108,773	20.00%	0.00%	0.00%	20.00%	60.00%	21,755	0	0	21,755	65,264
Operations Assistant I	96,273	50.00%	0.00%	0.00%	50.00%	0.00%	48,137	0	0	48,137	0
Operations Assistant II	119,612	25.00%	0.00%	50.00%	25.00%	0.00%	29,903	0	59,806	29,903	0
Operations Assistant III	68,487	0.00%	0.00%	20.00%	0.00%	80.00%	0	0	13,697	0	54,790
Secretary V	52,863	70.00%	10.00%	10.00%	5.00%	5.00%	37,004	5,286	5,286	2,643	2,643
Administrative Services Manager I	82,526	20.00%	0.00%	20.00%	0.00%	60.00%	16,505	0	16,505	0	49,516
<b>Total Non-Sworn</b>	<b>528,535</b>						<b>153,304</b>	<b>5,286</b>	<b>95,295</b>	<b>102,437</b>	<b>172,213</b>
Services & Supplies	275,000	52.21%	6.34%	21.22%	8.30%	11.93%	143,577	17,439	58,357	22,818	32,809
Overtime	200,000	100.00%	0.00%	0.00%	0.00%	0.00%	200,000	0	0	0	0

**(5) Court Services**

	Sworn S&W	Non-Sworn S&W	Overtime	S&S
Administration	2,604,389	4,450,378	272,221	1,748,202
Court Services Central	27,843,105	3,281,854	31,036	1,764,942
Court Services East	28,683,693	3,613,026	46,523	1,726,628
Court Services West	33,913,413	4,060,630	58,627	1,542,995
Transportation Bureau	25,953,009	516,419	638,252	9,245,124
Civil Management Unit	2,775,273	42,034,672	34,773	1,577,484
<b>Total</b>	<b>121,772,880</b>	<b>57,956,979</b>	<b>1,081,432</b>	<b>17,605,375</b>

**(6) Professional Development**

	Sworn S&W	Non-Sworn S&W	Overtime	S&S
Professional Development Bureau	989,796	1,444,322	1,157	66,737
Less: LASD University		182,436		11,999
Civilian Training		475,944		
Education & Training Records		357,248		
Adj'd Professional Development	989,796	428,694	1,157	54,738

**(7) Risk Management**

	Sworn S&W
Risk Management	3,619,161
Less: Grant Items	114,996
<b>Total</b>	<b>3,504,165</b>

Cost  
0  
0  
0  
0  
0  
59,972  
0  
0  
0  
0  
0  
18,463  
0  
0  
0  
0

Total Cost by Organizational Unit							
ORGANIZATIONAL UNITS	SALARIES AND WAGES		EMPLOYEE BENEFITS		OVERTIME	S&S	TOTAL COST ADJ'D FOR UC-CWC 100.213%
	Sworn	Non-Sworn	Sworn 60.644%	Non-Sworn 48.133%			
<b>EXECUTIVE OFFICE</b>							
Office of the Sheriff	\$1,171,374	\$1,065,185	\$710,373	\$512,705	\$38,462	\$248,435	\$3,754,506
Executive Planning Council	0	140,928	0	67,833	0	118,309	327,767
Office of Assistant Sheriff	2,382,178	300,589	1,444,658	144,683	4,891	1,527,146	5,816,494
Sheriff's Headquarters	2,296,617	1,381,589	1,392,769	665,000	75,306	512,244	6,336,979
Inspectional Services Command	2,079,621	368,531	1,261,173	177,385	0	0	3,894,980
<b>ADMINISTRATIVE &amp; TRAINING DIVISION</b>							
Administrative Headquarters	534,493	1,652,015	324,140	795,164	1,526	4,429,678	7,753,478
Financial Programs Bureau	0	3,260,645	0	1,569,446	2,950	104,224	4,947,770
Budget Services	0	904,006	0	435,125	0	0	1,341,980
Prisoner Maintenance	0	370,959	0	178,554	0	0	550,682
Central Property and Evidence	491,856	1,609,547	298,283	774,723	0	0	3,181,163
Fiscal Administration	384,420	8,644,964	233,129	4,161,079	80,151	6,083,712	19,629,130
Risk Management	(7) 3,504,165	2,005,138	2,125,080	965,133	2,807	627,983	9,249,944
Contract Law:	(4)						
Cities	968,249	153,304	587,189	73,790	200,000	143,577	2,130,632
Custody	130,939	5,286	79,407	2,544	17,439	17,439	253,594
Courts	84,077	172,213	50,988	82,891	0	32,809	423,878
Private Entities	75,807	102,437	45,973	49,306	0	22,818	296,972
Other County Duties	360,564	95,295	218,662	45,868	0	58,357	780,403
Personnel Administration	2,194,617	16,721,643	1,330,912	8,048,625	66,478	10,176,460	38,620,731
Special Positions	1,214,916	0	736,778	0	11,255	0	1,967,125
Facilities Services Bureau	114,996	27,719,479	69,739	13,342,211	1,537,048	15,542,342	58,449,910
Facilities Planning	137,832	2,843,673	83,587	1,368,745	16,668	1,982,936	6,447,130
Labor Relations and Compliance	1,635,462	1,816,368	991,816	874,272	5,594	1,194,105	6,531,484
Employee Support Services	189,696	2,186,630	115,040	1,052,490	5,244	365,603	3,923,033
Advanced Training	(2) 8,808,244	678,969	5,341,707	326,808	0	358,540	15,547,277
Recruit Training	(2) 9,505,048	358,396	5,764,279	172,506	285,678	3,631,838	19,759,698
RCPI	252,828	120,442	153,326	57,972	1,214	11,542	598,595
STAR	252,828	156,328	153,326	75,245	14,300	129,769	783,459
Professional Development Bureau	(6) 989,796	428,694	600,256	206,343	1,157	54,738	2,285,838
LASD University	0	182,436	0	87,812	0	11,999	282,847
Civilian Training	0	475,944	0	229,086	0	0	706,530
Education & Training Records	0	357,248	0	171,954	0	0	530,328
Field Ops Support Services	494,388	42,182	299,819	20,304	0	0	858,515
<b>TECHNICAL SERVICES DIVISION</b>							
Administration Headquarters	1,007,285	447,101	610,862	215,203	1,050	1,438,552	3,727,968
Communications	(1) 3,650,169	7,994,493	2,213,623	3,847,988	1,539	27,067,293	44,870,369
Fleet Management	(1) 428,232	1,665,996	259,699	801,893	277	1,173,932	4,339,240
Records & Identification	477,948	15,504,957	289,849	7,462,998	278	1,510,472	25,300,218
Data Systems	1,986,753	28,226,085	1,204,854	13,586,056	28,942	16,264,875	61,427,984
Scientific Services	2,959,869	21,202,725	1,794,994	10,205,503	579,504	3,591,587	40,419,999
LA-RICS	716,976	68,487	434,806	32,965	0	0	1,255,901
<b>COURT SERVICES DIVISION</b>	(5) 121,772,880	57,956,979	73,848,430	27,896,421	1,081,432	17,605,375	300,800,151
<b>INTERNAL INVESTIGATIONS DIVISION</b>							
Administration	675,075	522,882	409,395	251,679	0	26,212	1,889,256
Office of Independent Review	0	166,007	0	79,904	0	1,264,685	1,513,809
Internal Affairs	5,485,701	645,275	3,326,770	310,590	170,921	1,142,270	11,105,105
Internal Criminal Investigations	4,021,101	261,606	2,438,572	125,919	108,621	1,275,929	8,249,261
Advocacy Unit	712,812	533,134	432,281	256,613	188	0	1,939,145
<b>DETECTIVE DIVISION</b>							
Administration	869,453	451,388	527,274	217,266	210	3,173,898	5,250,637
Commercial Crimes	2,332,449	1,108,037	1,414,499	533,331	22,541	1,726,917	7,152,961
Major Crimes Admin Allocation:	(3)						
Major Crimes Unit	9,623,650	982,543	5,836,205	472,927	0	1,477,842	18,432,301
Cargo CATS	698,391	9,507	423,535	4,576	0	98,637	1,237,273
License Detail	139,163	1,056,635	84,395	508,590	0	166,620	1,959,562
Homicide Bureau	13,945,065	1,527,209	8,456,900	735,091	2,132,620	2,401,974	29,260,984
Special Victims Bureau	6,773,145	811,845	4,107,533	390,765	180,479	1,543,523	13,836,666
Narcotics Bureau	17,084,349	1,420,999	10,360,700	683,969	112,698	2,452,296	32,183,339
Vehicle Theft Program	2,211,861	381,681	1,341,370	183,715	0	0	4,127,389
Operation Safe Streets Bureau	13,860,837	937,868	8,405,821	451,424	593,047	2,473,467	26,779,319

Total Cost by Organizational Unit							
ORGANIZATIONAL UNITS	SALARIES AND WAGES		EMPLOYEE BENEFITS		OVERTIME	S&S	TOTAL COST ADJ'D FOR UC-CWC 100.213%
	Sworn	Non-Sworn	Sworn	Non-Sworn			
			60.644%	48.133%			
<b>HOMELAND SECURITY DIVISION</b>							
Administration	1,786,217	594,264	1,083,240	286,037	26,414	211,714	3,996,371
Aero Bureau	4,504,339	2,705,751	2,731,629	1,302,358	119,305	8,856,362	20,262,764
Emergency Operations	5,555,421	824,201	3,369,051	396,712	96,438	2,183,272	12,451,531
Special Enforcement	9,663,261	305,500	5,860,226	147,046	625,280	3,530,517	20,174,664
Arson/Explosives	2,957,623	37,441	1,793,632	18,021	0	301,667	5,119,253
Transit Services	41,537,957	5,460,284	25,190,444	2,628,197	421,709	2,503,844	77,907,843
Metrolink Unit	3,758,700	152,453	2,279,441	73,380	16,104	475,543	6,769,994
<b>CONSOLIDATED PATROL DIVISION</b>							
Administration	3,477,810	2,316,236	2,109,097	1,114,873	4,304	407,434	9,449,818
<b>COUNTY SERVICES DIVISION</b>							
County Services Division Admin	869,453	7,822,305	527,274	3,765,109	0	2,059,299	15,075,447
County Services Bureau	17,396,769	12,953,482	10,550,166	6,234,897	248,847	43,370,831	90,948,084
Community College Bureau	4,948,281	4,682,519	3,000,855	2,253,836	9,121	856,558	15,784,682
Community Law Enf. Partnership Program	399,696	348,767	242,393	167,872	0	10,984	1,172,200
Community Oriented Policing Services	4,315,593	494,150	2,617,165	237,849	151,222	2,785,325	10,623,860
Parking Enforcement	0	3,953,226	0	1,902,806	2,419	2,823,737	8,700,660
Parks Bureau	0	0	0	0	3,619,102	307,925	3,935,382
Reserve Forces	973,965	364,655	590,655	175,520	117,052	199,544	2,426,543
<b>CUSTODY DIVISION</b>							
	271,267,203	249,689,356	164,508,362	120,182,929	2,834,593	120,635,974	931,095,242

## Purchased Items

Item	No. of Positions	Annual Salary	Total Salaries
Captain	1	\$171,177	\$171,177
Lieutenant	8	137,832	1,102,656
Sergeant	44.9	114,996	5,163,320
Sergeant (Motor)	6	121,321	727,925
Watch Deputies (B-I)	4	94,848	379,392
Investigators (B-1)	33.02	94,848	3,131,881
Community Services Asst	32	33,078	1,058,489
Law Enforcement Technician	18	50,400	907,197
Operations Assistant I	4	48,137	192,546
Operations Assistant II	0	59,806	0
Operations Assistant III	1	68,487	68,487
Secretary V	1	52,863	52,863
Security Assistant	2	26,519	53,038
Sheriff Station Clerk II	5	44,510	222,550
Custody Assistant	1	55,627	55,627
Supervising Station Clerk	1	53,785	53,785
Forensic ID Specialist I	1	68,935	68,935
Total			\$13,409,869

**Grant Items**

UNIT	ITEM	NUMBER	ANNUAL SALARY	SWORN	NON-SWORN
Risk Management	Sergeant	1	\$114,996	\$114,996	
				<u>\$114,996</u>	<u>\$0</u>

## Unallocated and Countywide Cost Rate

Sworn Salaries		\$ 998,039,378
Non-Sworn Salaries		560,236,673
2012-13 Estimated Overtime		18,933,335
Services & Supplies		346,741,509
Employee Benefits:		
Sworn	60.644%	605,254,974
Non-Sworn	48.133%	269,658,609
Overtime (WC and UI)	6.214%	1,176,602
<b>Total Allocation Base</b>		<b>\$2,800,041,080</b>
Countywide Cost		-
2013-14 Unallocated Cost - Group IV		5,957,465
<b>Total Unallocated and Countywide Cost</b>		<b>5,957,465</b>
<b>Unallocated and Countywide Cost Rate</b>		<b>0.213%</b>



<b>Services and Supplies Expenditures</b>					
<b>ORGANIZATIONAL UNITS</b>	<b>Vehicle Cost</b>	<b>2012-13 eCAPS S&amp;S</b>	<b>Telephone Allocation</b>	<b>Supplemental Allocation</b>	<b>Total S&amp;S</b>
<b><u>EXECUTIVE OFFICE</u></b>					
Office of the Sheriff	\$92,785	\$154,938	\$713		\$248,435
Executive Planning Council	0	117,504	805		118,309
Office of Assistant Sheriff	81,187	1,445,269	691		1,527,146
Sheriff's Headquarters	162,373	331,173	18,699		512,244
Inspectional Services Command	0	0	0		0
<b><u>ADMINISTRATIVE &amp; TRAINING DIVISION</u></b>					
Administrative Headquarters	115,981	4,310,353	3,345		4,429,678
Financial Programs Bureau	0	104,208	16		104,224
Budget Services	0				0
Prisoner Maintenance	0				0
Central Property and Evidence	0				0
Fiscal Administration	46,392	6,034,152	3,168		6,083,712
Risk Management	208,766	417,721	1,496		627,983
Contract Law Enforcement Bureau	92,785	82,279	2,536		177,600
Personnel Administration	231,962	9,910,747	33,751		10,176,460
Special Positions	0	0			0
Facilities Services Bureau	23,408	12,045,996	37,483	3,435,455	15,542,342
Facilities Planning	17,556	1,962,600	2,780		1,982,936
Equity Command	0	2,211			2,211
Labor Relations and Compliance	0	1,189,029	2,865		1,191,894
Employee Support Services	69,589	284,091	11,924		365,603
Training Bureau	533,512	191,650			725,163
Advanced Training	0		3,008		3,008
Recruit Training	0	3,251,447	10,761		3,262,208
R.C.P.I.	0	11,374	168		11,542
STAR	104,383	25,337	49		129,769
Professional Development Bureau	0	66,662	75		66,737
Field Ops Support Services	0	0	0		0
<b><u>TECHNICAL SERVICES DIVISION</u></b>					
Administration Headquarters	69,589	1,365,812	3,152		1,438,552
Records & Identification Bureau	69,589	1,436,111	4,772		1,510,472
Data Systems Bureau	115,981	16,148,895			16,264,875
Scientific Services Bureau	278,354	3,271,971	41,262		3,591,587
LARICS		63,684			
Comm & Fleet Mgmt Administration	0				0
Communications	0	27,067,293			27,067,293
Fleet Management	0	1,173,932			1,173,932
<b><u>COURT SERVICES DIVISION</u></b>					
Administration	278,354	1,420,679	49,169		1,748,202
Court Services Central	220,364	1,521,363	23,215		1,764,942
Court Services East	336,345	1,356,684	33,600		1,726,628
Court Services West	347,943	1,154,405	40,647		1,542,995
Civil Management Bureau	1,577,340	144			1,577,484
Transportation Bureau	0	276,073		8,969,052	9,245,124
<b><u>INTERNAL INVESTIGATIONS DIVISION</u></b>					
Administration	0	26,212			26,212
Office of Independent Review	69,589	1,195,083	13		1,264,685
Internal Affairs	498,718	624,991	18,562		1,142,270
Internal Criminal Investigations	800,268	475,074	587		1,275,929
Advocacy Unit	0	110,521			
<b><u>DETECTIVE DIVISION</u></b>					
Administration	57,990	67,481	7,002	3,041,425	3,173,898
Commercial Crimes	869,857	815,307	41,754		1,726,917
Major Crimes Administration	1,356,976	382,130	3,992		1,743,098
Cargo CATs	0				0

Services and Supplies Expenditures					
ORGANIZATIONAL UNITS	Vehicle Cost	2012-13 eCAPS S&S	Telephone Allocation	Supplemental Allocation	Total S&S
License Detail	0				0
Major Crimes Unit	0				0
Homicide Bureau	1,472,957	873,925	55,092		2,401,974
Special Victims Bureau	904,651	637,218	1,654		1,543,523
Narcotics Bureau	2,087,656	356,086	8,554		2,452,296
Vehicle Theft Program	0	-9			0
Operation Safe Streets Bureau	1,890,488	576,342	6,636		2,473,467
<b><u>HOMELAND SECURITY DIVISION</u></b>					
Administration	150,775	60,760	179		211,714
Aero Bureau	150,775	8,676,532	29,055		8,856,362
Emergency Operations	707,483	1,156,302	17,820	301,667	2,183,272
Special Enforcement	985,838	1,058,205	6,926	1,479,548	3,530,517
Arson/Explosives Detail	0			301,667	301,667
Transit Services	2,110,852	392,068	924		2,503,844
MetroLink Unit	301,550	159,296	14,697		475,543
<b><u>CONSOLIDATED PATROL DIVISIONS</u></b>					
Administration	185,569	209,093	12,772		407,434
<b><u>COUNTYWIDE SERVICES DIVISION</u></b>					
County Services Division Admin	1,670,125	356,168	33,007		2,059,299
County Services Bureau	1,298,986	42,061,607	10,238		43,370,831
Community College Bureau	637,895	166,125	52,539		856,558
Community Law Enf. Partnership Prgm	0	10,984			10,984
Community Oriented Policing Services	2,296,422	484,779	4,124		2,785,325
Parking Enforcement	719,081	2,104,649	6		2,823,737
Parks Bureau	0	307,925			307,925
Reserve Forces	162,373	36,879	292		199,544
	7,543,188			6,066,185	13,609,373
<b><u>CONSOLIDATED STATIONS</u></b>					
Avalon Station	139,177	180,001	7,236		326,414
Lancaster		386,493	24,763		411,256
Cresenta Valley		219,428	16,972		236,401
Malibu/Lost Hills		196,610	17,182		213,792
Santa Clarita Valley		660,218	21,513		681,731
Altadena		30,285	8,659		38,943
East Los Angeles		141,402	22,771		164,173
Temple		228,311	35,621		263,931
Palmdale		383,693	15,040		398,733
Carson		226,322	21,789		248,111
Lomita		117,489	8,964		126,453
South Los Angeles		652,507	19,280		671,788
West Hollywood		195,136	20,745		215,881
Marina Del Rey		59,712	16,475		76,187
Century		255,488	41,748		297,236
Compton		99,754	36,747		136,501
City of Industry		253,143	41,402		294,545
Lakewood		601,038	8,090		609,128
Norwalk		313,004	22,987		335,991
Pico Rivera		55,131	21,401		76,532
San Dimas		339,973	29,053		369,025
Walnut		205,793	27,203		232,995
Cerritos		18,942	1,354		20,296
	1,333,780	118,873,546	337,339	91,309	120,635,974
<b><u>CUSTODY DIVISION</u></b>					
Total Department	\$35,477,555	\$286,270,936	\$1,480,907	\$23,686,307	\$346,741,509

## Vehicle Cost Allocation

ORGANIZATIONAL UNITS	Current Allocation by Division	% of Total Vehicles	Vehicle Replacement Allocation	% of Adj'd Total Vehicles (1)	Fuel Allocation	B&W/Solid Maintenance Allocation	Other Maintenance Allocation	Total Vehicle Cost Allocation
<b>EXECUTIVE OFFICE</b>								
Office of the Sheriff	8	0.216%	\$23,271	0.331%	\$45,969	\$23,520	\$25	\$92,785
Executive Planning Council		0.000%	0	0.000%	0	0	0	0
Office of Assistant Sheriff	7	0.189%	20,362	0.290%	40,223	20,580	22	81,187
Sheriff's Headquarters	14	0.377%	40,724	0.580%	80,446	41,160	43	162,373
Inspectional Services Command		0.000%	0	0.000%	0	0	0	0
<b>ADMINISTRATIVE &amp; TRAINING DIVISION</b>								
Administrative Headquarters	10	0.269%	29,088	0.414%	57,461	29,400	31	115,981
Financial Programs Bureau		0.000%	0	0.000%	0	0	0	0
Budget Services		0.000%	0	0.000%	0	0	0	0
Prisoner Maintenance		0.000%	0	0.000%	0	0	0	0
Central Property and Evidence		0.000%	0	0.000%	0	0	0	0
Fiscal Administration	4	0.108%	11,635	0.166%	22,984	11,760	12	46,392
Risk Management	18	0.485%	52,359	0.745%	103,430	52,920	56	208,766
Contract Law Enforcement Bureau	8	0.216%	23,271	0.331%	45,969	23,520	25	92,785
Personnel Administration	20	0.539%	58,177	0.828%	114,922	58,800	62	231,962
Special Positions		0.000%	0	0.000%	0	0	0	0
Facilities Services Bureau	4	0.108%	11,635	0.000%	0	11,760	12	23,408
Facilities Planning	3	0.081%	8,727	0.000%	0	8,820	9	17,556
Equity Command		0.000%	0	0.000%	0	0	0	0
Labor Relations and Compliance		0.000%	0	0.000%	0	0	0	0
Employee Support Services	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Training Bureau	46	1.240%	133,807	1.905%	264,322	135,241	143	533,512
Advanced Training		0.000%	0	0.000%	0	0	0	0
Recruit Training		0.000%	0	0.000%	0	0	0	0
R.C.P.I.		0.000%	0	0.000%	0	0	0	0
STAR	9	0.243%	26,180	0.373%	51,715	26,460	28	104,383
Professional Development Bureau		0.000%	0	0.000%	0	0	0	0
Field Ops Support Services		0.000%	0	0.000%	0	0	0	0
<b>TECHNICAL SERVICES DIVISION</b>								
Administration Headquarters	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Records & Identification Bureau	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Data Systems Bureau	10	0.269%	29,088	0.414%	57,461	29,400	31	115,981
Scientific Services Bureau	24	0.647%	69,812	0.994%	137,907	70,561	74	278,354
Comm & Fleet Mgmt Administration	10	0.269%	29,088	0.414%	57,461	29,400	31	115,981
Communications		0.000%	0	0.000%	0	0	0	0
Fleet Management		0.000%	0	0.000%	0	0	0	0
<b>COURT SERVICES DIVISION</b>								
Administration	24	0.647%	69,812	0.994%	137,907	70,561	74	278,354
Court Services Central	19	0.512%	55,268	0.787%	109,176	55,860	59	220,364
Court Services East	29	0.781%	84,356	1.201%	166,637	85,261	90	336,345
Court Services West	30	0.808%	87,265	1.242%	172,384	88,201	93	347,943
Civil Management Bureau	136	3.665%	395,603	5.631%	781,472	399,843	422	1,577,340
Transportation Bureau		0.000%	0	0.000%	0	0	0	0
<b>INTERNAL INVESTIGATIONS DIVISION</b>								
Administration		0.000%	0	0.000%	0	0	0	0
Office of Independent Review	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Internal Affairs	43	1.159%	125,080	1.781%	247,083	126,421	133	498,718
Internal Criminal Investigations	69	1.859%	200,710	2.857%	396,482	202,862	214	800,268
Advocacy Unit		0.000%	0	0.000%	0	0	0	0
<b>DETECTIVE DIVISION</b>								
Administration	5	0.135%	14,544	0.207%	28,731	14,700	16	57,990
Commercial Crimes	75	2.021%	218,163	3.106%	430,959	220,502	233	869,857
Major Crimes Administration	117	3.153%	340,335	4.845%	672,296	343,983	363	1,356,976
Cargo CATs		0.000%	0	0.000%	0	0	0	0
License Detail		0.000%	0	0.000%	0	0	0	0
Major Crimes Unit		0.000%	0	0.000%	0	0	0	0
Homicide Bureau	127	3.422%	369,423	5.259%	729,757	373,383	394	1,472,957
Special Victims Bureau	78	2.102%	226,890	3.230%	448,197	229,322	242	904,651
Narcotics Bureau	180	4.850%	523,592	7.453%	1,034,302	529,204	558	2,087,656
Vehicle Theft Program		0.000%	0	0.000%	0	0	0	0
Operation Safe Streets Bureau	163	4.392%	474,142	6.749%	936,618	479,224	505	1,890,488
<b>HOMELAND SECURITY DIVISION</b>								
Administration	13	0.350%	37,815	0.538%	74,700	38,220	40	150,775
Aero Bureau	13	0.350%	37,815	0.538%	74,700	38,220	40	150,775
Emergency Operations	61	1.644%	177,439	2.526%	350,513	179,341	189	707,483
Special Enforcement	85	2.290%	247,252	3.520%	488,420	249,902	264	985,838
Arson/Explosives Detail		0.000%	0	0.000%	0	0	0	0
Reserve Forces		0.000%	0	0.000%	0	0	0	0
Transit Services	182	4.904%	529,410	7.536%	1,045,794	535,084	564	2,110,852
MetroLink Unit	26	0.701%	75,630	1.077%	149,399	76,441	81	301,550
<b>CONSOLIDATED PATROL DIVISIONS</b>								
Administration	16	0.431%	46,542	0.663%	91,938	47,040	50	185,569
<b>COUNTYWIDE SERVICES DIVISION</b>								
County Services Division Admin	144	3.880%	418,874	5.963%	827,441	423,363	447	1,670,125

Vehicle Cost Allocation								
ORGANIZATIONAL UNITS	Current Allocation by Division	% of Total Vehicles	Vehicle Replacement Allocation	% of Adj'd Total Vehicles (1)	Fuel Allocation	B&W/Solid Maintenance Allocation	Other Maintenance Allocation	Total Vehicle Cost Allocation
County Services Bureau	112	3.018%	325,791	4.638%	643,565	329,283	347	1,298,986
Community College Bureau	55	1.482%	159,986	2.277%	316,037	161,701	171	637,895
Community Law Enf. Partnership Prgm		0.000%	0	0.000%	0	0	0	0
Community Oriented Policing Services	198	5.335%	575,951	8.199%	1,137,732	582,125	614	2,296,422
Parking Enforcement	62	1.671%	180,348	2.567%	356,259	182,281	192	719,081
Parks Bureau		0.000%	0	0.000%	0	0	0	0
Reserve Forces	14	0.377%	40,724	0.580%	80,446	41,160	43	162,373
<b>CONSOLIDATED STATIONS</b>	1289	34.735%	3,749,500	0.000%	0	3,789,691	3,997	7,543,188
Avalon Station	12	0.323%	34,906	0.497%	68,953	35,280	37	139,177
<b>CUSTODY DIVISION</b>	115	3.099%	334,517	4.762%	660,804	338,103	357	1,333,780
	3711	100%	10,794,721	100%	13,876,879	10,910,428	11,508	35,593,536

(1) Since fuel costs were directly allocated to the Stations and Facilities Bureau, their vehicles were excluded from the vehicle total to determine the adjusted percentage

(2) Station Fuel Allocation Adjustment Percentage

Total Vehicles	3711
Less:	
Narcotics Bureau	-180
County Services Bureau	-112
Major Crime Admin	-117
Training Bureau	-46
Comm/Fleet Admin	-10
Custody/Correctional Divisions	-115
Adjusted Total Vehicles (a)	<u>3131</u>
Consolidated Stations	<u>1289</u>
Percent of Adjusted Total	<u>41.17%</u>

## Vehicle Replacement Cost

Black & White and Solid Purchased		6,208,966
Black & White and Solid Components		5,308,949
Less:		
City Purchased Cars		123,527
Salvage Value at Auction:		
Value per Car	1,375	
No. of Cars	436	599,667
		<u>599,667</u>
Adjusted Vehicle Replacement Cost		<u><u>\$10,794,721</u></u>

## Motorcycle Cost

Purchase Price		\$0
Number Purchased		0
Total Purchase Price		<u>\$0</u>
Maintenance Cost per Year		
Additional Equipment/Uniforms	88,782	
		<u>88,782</u>
Total Annual Maint./Add'l Equip. Cost		<u>88,782</u>
Total Annual Motorcycle Cost		<u><u>\$88,782</u></u>

Overtime Detail

ORGANIZATIONAL UNITS	2012-13 Overtime Per eCAPS	Less: Vacancy OT	Less: Reimbursed Overtime	Net Overtime	Adjustment to Estimated Actual (1) -18.272%	Adj. for Wkrs' Comp. & Unemp Ins. 6.214%
<b>EXECUTIVE OFFICE</b>						
Office of the Sheriff	\$44,308	\$0	\$0	\$44,308	\$36,212	\$38,462
Executive Planning Council	0	0	0	0	0	0
Office of Assistant Sheriff	34,163	954	27,575	5,634	4,605	4,891
Sheriff's Headquarters	312,212	0	225,461	86,751	70,900	75,306
Inspectional Services Command	0	0	0	0	0	0
<b>ADMINISTRATIVE &amp; TRAINING DIVISION</b>						
Administrative Headquarters	10,332	287	8,287	1,758	1,437	1,526
Financial Programs Bureau	19,972	554	16,019	3,399	2,778	2,950
Budget Services	0	0	0	0	0	0
Prisoner Maintenance	0	0	0	0	0	0
Central Property and Evidence	0	0	0	0	0	0
Fiscal Administration	129,944	915	36,697	92,332	75,462	80,151
Risk Management	686,098		682,864	3,234	2,643	2,807
Contract Law Enforcement Bureau	141,063		140,270	793	648	688
Personnel Administration	395,463	3,149	315,733	76,581	62,589	66,478
Special Positions	76,186	2,114	61,107	12,965	10,596	11,255
Facilities Services Bureau	1,899,954	120,730	8,581	1,770,643	1,447,117	1,537,048
Facilities Planning	19,201			19,201	15,693	16,668
Equity Command	0	0	0	0	0	0
Labor Relations and Compliance	37,869	1,051	30,374	6,444	5,267	5,594
Employee Support Services	6,041			6,041	4,937	5,244
Training Bureau	1,779		217,188	-215,409	0	0
Advanced Training	0	0	0	0	0	0
Recruit Training	329,790	23	672	329,095	268,964	285,678
R.C.P.I.	8,219	228	6,592	1,399	1,143	1,214
STAR	96,803	2,687	77,643	16,473	13,463	14,300
Professional Development Bureau	3,538	0	2,205	1,333	1,089	1,157
Field Ops Support Services	0	0	0	0	0	0
<b>TECHNICAL SERVICES DIVISION</b>						
Administration Headquarters	7,101	197	5,695	1,209	988	1,050
Records & Identification Bureau	30,824		30,503	321	262	278
Data Systems Bureau	156,419		123,078	33,341	27,249	28,942
Scientific Services Bureau	915,591		248,015	667,576	545,599	579,504
LA-RICS	0					
Comm & Fleet Mgmt Administration	198,265		196,174	2,091	1,709	1,815
Communications	0	0	0	0	0	0
Fleet Management	0	0	0	0	0	0
<b>COURT SERVICES DIVISION</b>						
Administration	313,592			313,592	256,294	272,221
Court Services Central	2,411,824	81,877	2,294,194	35,753	29,220	31,036
Court Services East	1,664,058	11,769	1,598,696	53,593	43,801	46,523
Court Services West	2,723,233	57,041	2,598,655	67,537	55,197	58,627
Civil Management Bureau	40,058			40,058	32,739	34,773
Transportation Bureau	894,777	1,856	157,669	735,252	600,909	638,252
<b>INTERNAL INVESTIGATIONS DIVISION</b>						
Administration	0	49	1,427	-1,476	0	0
Office of Independent Review	0	0	0	0	0	0
Internal Affairs	211,758		14,861	196,897	160,921	170,921
Internal Criminal Investigations	1,108,810		983,681	125,129	102,266	108,621
Advocacy Unit	217	0	0	217	177	188
<b>DETECTIVE DIVISION</b>						
Administration	1,417	39	1,137	241	197	210
Commercial Crimes	152,587	4,235	122,385	25,967	21,223	22,541

## Overtime Detail

ORGANIZATIONAL UNITS	2012-13 Overtime Per eCAPS	Less: Vacancy OT	Less: Reimbursed Overtime	Net Overtime	Adjustment to Estimated Actual (1) -18.272%	Adj. for Wkrs' Comp. & Unemp Ins. 6.214%
Major Crimes Administration	0	0	0	0	0	0
Cargo CATs	0	0	0	0	0	0
License Detail	0	0	0	0	0	0
Major Crimes Unit	740,001	0	623,495	116,506	95,219	101,136
Homicide Bureau	2,806,382	0	349,654	2,456,728	2,007,843	2,132,620
Special Victims Bureau	307,357	0	99,450	207,907	169,919	180,479
Narcotics Bureau	1,841,706	0	1,711,881	129,825	106,104	112,698
Vehicle Theft Program	29,569	0	29,569	0	0	0
Operation Safe Streets Bureau	1,472,903	0	789,726	683,177	558,349	593,047
<b><u>HOMELAND SECURITY DIVISION</u></b>						
Administration	30,429	0	0	30,429	24,869	26,414
Aero Bureau	261,280	0	123,843	137,437	112,325	119,305
Emergency Operations	1,369,782	0	1,258,688	111,094	90,795	96,438
Special Enforcement	1,429,107	1,813	706,985	720,309	588,696	625,280
Arson/Explosives Detail		0	0	0	0	0
Transit Services	7,245,126	127,138	6,632,189	485,799	397,035	421,709
MetroLink Unit	494,396	1,407	474,438	18,551	15,162	16,104
<b><u>CONSOLIDATED PATROL DIVISIONS</u></b>						
Administration	29,138	809	23,371	4,958	4,052	4,304
<b><u>COUNTYWIDE SERVICES DIVISION</u></b>						
County Services Division Admin	1,005	1,357	4,069,153	-4,069,505	0	0
County Services Bureau	2,992,206	907,366	1,798,174	286,666	234,288	248,847
Community College Bureau	1,050,377	5,867	1,034,003	10,507	8,587	9,121
Community Law Enf. Partnership Prgm	2,583	0	2,583	0	0	0
Community Oriented Policing Services	1,306,300	0	1,132,096	174,204	142,374	151,222
Parking Enforcement	16,378	455	13,136	2,787	2,278	2,419
Parks Bureau	4,169,121	0	0	4,169,121	3,407,354	3,619,102
Reserve Forces	134,841	0	0	134,841	110,203	117,052
<b><u>CONSOLIDATED STATIONS</u></b>						
Avalon Station	36,290,461	265,999	30,929,032	5,095,430	4,164,411	4,423,206
<b><u>CUSTODY DIVISION</u></b>						
	475,539	171,074	157,106	147,359	120,434	127,918
	30,993,136	1,293,726	26,434,025	3,265,385	2,668,745	2,834,593
<b>Total Department</b>	<b>\$110,572,590</b>	<b>\$3,066,766</b>	<b>\$88,626,035</b>	<b>\$18,879,789</b>	<b>\$18,933,335</b>	<b>\$20,109,937</b>
(1) Actual Overtime per eCAPS for 2012-13		<u>\$110,572,590</u>				
Estimated Actual Overtime for 2013-14		<u>\$90,369,148</u>				
Percentage Change		<u>-18.272%</u>				

**Employee Benefits**

Benefits Description	Budgeted Benefits 2013-14	SWORN		NON-SWORN	
		Salary (2)	Percent	Salary (2)	Percent
Retirement: (1)					
Sworn	\$253,789,033	\$976,826,281	0.25981	\$513,154,674	0.15114
Non-Sworn	77,559,967	NA	NA	513,154,674	0.00056
Pension Savings Plan	287,000	NA	NA	1,580,350,103	0.00048
Unemployment Insurance	759,000	1,580,350,103	0.00048	1,489,980,955	0.05380
Retiree Health Insurance	80,159,000	1,489,980,955	0.05380	1,489,980,955	0.00170
Disability	2,534,000	1,489,980,955	0.00170	1,489,980,955	0.01187
OASDI/Medicare	17,691,000	1,489,980,955	0.01187	1,489,980,955	0.00402
Health Insurance	5,984,000	1,489,980,955	0.00402	1,489,980,955	0.00206
Dental Insurance	3,069,000	1,489,980,955	0.00206	1,489,980,955	0.00067
Life Insurance	994,000	1,489,980,955	0.00067	1,489,980,955	0.00073
Dependent Care Spending Account	1,094,000	1,489,980,955	0.00073	NA	NA
Peace Officer Relief Contributions	3,330,000	976,826,281	0.00341	1,580,350,103	0.06166
Worker's Compensation	97,451,000	1,580,350,103	0.06166	1,489,980,955	0.00076
Flex Plan	1,136,000	1,489,980,955	0.00076	1,489,980,955	0.11899
Choices Plan	177,289,000	1,489,980,955	0.11899	1,489,980,955	0.00323
Savings Plan	4,820,000	1,489,980,955	0.00323	1,489,980,955	0.02649
Horizon's Plan	39,473,000	1,489,980,955	0.02649	1,489,980,955	0.03299
Options Plan	49,157,000	1,489,980,955	0.03299	1,489,980,955	0.00101
Bilingual Bonus	1,511,000	1,489,980,955	0.00101	NA	NA
Shooting Bonus	1,715,000	976,826,281	0.00176	1,489,980,955	0.00915
Megaflex Plan	13,630,000	1,489,980,955	0.00915	1,489,980,955	0.00000
LTD Health Insurance	3,000	1,489,980,955	0.00000	NA	NA
Uniform Allowance	11,568,000	976,826,281	0.01184		
<b>Totals</b>			<b>60.644%</b>		<b>48.133%</b>

(1) Retirement:

	2012-13 Actual Retirement	Percentage of Grand Total	2013-14 Budgeted Retirement Cost	Sworn Retirement Cost	Non-Sworn Retirement Cost
Safety Emp. 1976	\$1,328,625				
Safety Emp. 1977	230,917,939				
Safety Emp. 2013	48,529				
<b>Subtotal Sworn</b>	<b>\$232,295,093</b>	<b>76.593%</b>	<b>\$331,349,000</b>	<b>\$253,789,033</b>	
Reg. Emp. 1976A	\$764,511				
Reg. Emp. 1977B	156,128				
Reg. Emp. 1978C	83,923				
Reg. Emp. 1979D	54,233,152				
Reg. Emp. 1982E	15,425,163				
Reg. Emp. 2013G	328,370				
<b>Subtotal Non-Sworn</b>	<b>\$70,991,247</b>	<b>23.407%</b>	<b>\$331,349,000</b>		<b>\$77,559,967</b>
<b>Grand Total</b>	<b>\$303,286,340</b>		<b>\$303,286,340</b>		

(2) Salary Base Calculations:

	Total	Sworn	Non-Sworn
Salaries & Wages - 2013-14 AOP	\$1,489,980,955	\$976,826,281	\$513,154,674
Est. Actual 2013-14 Overtime	90,369,148		
<b>Totals</b>	<b>\$1,580,350,103</b>	<b>\$976,826,281</b>	<b>\$513,154,674</b>



## Total Salaries by Organizational Unit

Organizational Units	Sworn Salaries	Non-Sworn Salaries	Total Salaries
<b><u>EXECUTIVE OFFICE</u></b>			
Office of the Sheriff	\$1,171,374	\$1,065,185	\$2,236,559
Executive Planning Council	0	140,928	140,928
Office of Assistant Sheriff	2,382,178	300,589	2,682,768
Sheriff's Headquarters	2,296,617	1,381,589	3,678,206
Inspectional Services Command	2,079,621	368,531	2,448,152
<b><u>ADMINISTRATIVE &amp; TRAINING DIVISION</u></b>			
Administrative Headquarters	\$534,493	\$1,652,015	\$2,186,508
Financial Programs Bureau	0	3,260,645	3,260,645
Budget Services	0	904,006	904,006
Prisoner Maintenance	0	370,959	370,959
Central Property and Evidence	491,856	1,609,547	2,101,403
Fiscal Administration	384,420	8,644,964	9,029,384
Risk Management	3,619,161	2,005,138	5,624,299
Contract Law Enforcement Bureau	1,619,637	528,535	2,148,172
Personnel Administration	2,194,617	16,721,643	18,916,259
Special Positions	1,214,916	0	1,214,916
Facilities Services Bureau	114,996	27,719,479	27,834,475
Facilities Planning	137,832	2,843,673	2,981,505
Labor Relations and Compliance	1,635,462	1,816,368	3,451,830
Employee Support Services	189,696	2,186,630	2,376,326
Training Bureau	424,005	339,240	763,245
Advanced Training	8,600,364	512,647	9,113,011
Recruit Training	9,288,924	185,477	9,474,402
R.C.P.I.	252,828	120,442	373,270
STAR	252,828	156,328	409,156
Professional Development Bureau	989,796	1,444,322	2,434,118
Field Ops Support Services	494,388	42,182	536,570
<b><u>TECHNICAL SERVICES DIVISION</u></b>			
Administration Headquarters	\$1,007,285	\$447,101	\$1,454,386
Records & Identification Bureau	477,948	15,504,957	15,982,905
Data Systems Bureau	1,986,753	28,226,085	30,212,838
Scientific Services Bureau	2,959,869	21,202,725	24,162,593
LA-RICS	716,976	68,487	785,463
Comm & Fleet Mgmt Administration	396,297	153,663	549,960
Communications	3,314,280	7,864,253	11,178,533
Fleet Management	367,824	1,642,573	2,010,397
<b><u>COURT SERVICES DIVISION</u></b>			
Administration	\$2,604,389	\$4,450,378	\$7,054,767
Court Services Central	27,843,105	3,281,854	31,124,958
Court Services East	28,683,693	3,613,026	32,296,718
Court Services West	33,913,413	4,060,630	37,974,043
Civil Management Bureau	2,775,273	42,034,672	44,809,945
Transportation Bureau	25,953,009	516,419	26,469,427
<b><u>INTERNAL INVESTIGATIONS DIVISION</u></b>			
Administration	\$675,075	\$522,882	\$1,197,958
Office of Independent Review	0	166,007	166,007
Internal Affairs	5,485,701	645,275	6,130,975
Internal Criminal Investigations	4,021,101	261,606	4,282,706

### Total Salaries by Organizational Unit

Organizational Units	Sworn Salaries	Non-Sworn Salaries	Total Salaries
Advocacy Unit	712,812	533,134	1,245,946
<b><u>DETECTIVE DIVISION</u></b>			
Administration	\$869,453	\$451,388	\$1,320,840
Commercial Crimes	2,332,449	1,108,037	3,440,486
Major Crimes Administration	252,828	168,013	420,841
Cargo CATs	684,084	0	684,084
License Detail	114,996	1,040,574	1,155,570
Major Crimes Unit	9,409,296	840,098	10,249,394
Homicide Bureau	13,945,065	1,527,209	15,472,274
Special Victims Bureau	6,773,145	811,845	7,584,989
Narcotics Bureau	17,084,349	1,420,999	18,505,347
Vehicle Theft Program	2,211,861	381,681	2,593,542
Operation Safe Streets Bureau	13,860,837	937,868	14,798,705
<b><u>HOMELAND SECURITY DIVISION</u></b>			
Administration	\$1,786,217	\$594,264	\$2,380,481
Aero Bureau	4,504,339	2,705,751	7,210,090
Emergency Operations	5,555,421	824,201	6,379,621
Special Enforcement	9,663,261	305,500	9,968,761
Arson/Explosives Detail	2,957,623	37,441	2,995,063
Transit Services	41,537,957	5,460,284	46,998,241
MetroLink Unit	3,758,700	152,453	3,911,153
<b><u>CONSOLIDATED PATROL DIVISIONS</u></b>			
Administration	\$3,477,810	\$2,316,236	\$5,794,046
<b><u>COUNTYWIDE SERVICES DIVISION</u></b>			
County Services Division Admin	\$869,453	\$7,822,305	\$8,691,758
County Services Bureau	17,396,769	12,953,482	30,350,250
Community College Bureau	4,948,281	4,682,519	9,630,799
Community Law Enf. Partnership Prgm	399,696	348,767	748,463
Community Oriented Policing Services	4,315,593	494,150	4,809,743
Parking Enforcement	0	3,953,226	3,953,226
Reserve Forces	973,965	364,655	1,338,620
<b><u>CONSOLIDATED STATIONS</u></b>	\$370,715,443	\$46,777,473	\$417,492,917
Avalon Station	2,108,483	550,110	2,658,593
<b><u>CUSTODY DIVISION</u></b>	\$271,267,203	\$249,689,356	\$520,956,559
<b>Total Department</b>	<b>\$998,039,378</b>	<b>\$560,236,673</b>	<b>\$1,558,276,052</b>
<b>Sworn to Non-Sworn Percentages</b>	<b>64.048%</b>	<b>35.952%</b>	
<b>Consolidated Stations Sworn to Non-Sworn Percentages</b>	<b>88.796%</b>	<b>11.204%</b>	

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
<b>15702</b>	<b>EXECUTIVE OFFICE</b>				
<b>15715</b>	<b>Office of the Sheriff</b>				
9994	Sheriff	1	\$24,983.33	\$299,800	\$299,800
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	3	9,583.00	114,996	344,988
	Total Sworn	7			\$1,171,374
1002	Administrative Services Manager I	1	\$6,877.18	\$82,526	\$82,526
1612	Community Information Officer	1	4,287.36	51,448	51,448
9967	Executive Assistant, Sheriff	1	12,738.34	152,860	152,860
9932	Executive Secretary (UC)	1	7,387.31	88,648	88,648
9966	Field Deputy (9966)	3	8,247.71	98,972	296,917
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2117	Senior Management Secretary IV	1	6,262.28	75,147	75,147
2111	Management Secretary V	1	5,946.48	71,358	71,358
2098	Secretary V	1	4,405.29	52,863	52,863
1228	Operations Assistant I	1	4,011.38	48,137	48,137
2102	Senior Secretary III	1	4,786.63	57,440	57,440
	Total Non-Sworn	14			\$1,065,185
<b>15719</b>	<b>Executive Planning Council</b>				
2719	Lieutenant	0	\$11,486.00	\$137,832	\$0
2717	Sergeant	0	9,583.00	114,996	0
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	0			\$0
2102	Senior Secretary III	2	\$4,786.63	\$57,440	\$114,879
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	0	10.32	NA	0
	Total Non-Sworn	3			\$140,928
<b>15717</b>	<b>Office of Assistant Sheriff</b>				
9969	Assistant Sheriff	4	\$23,878.00	\$286,536	\$1,146,144
2721	Captain	4	14,264.72	171,177	684,706
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	0	9,583.00	114,996	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	12			\$2,382,178
2117	Senior Management Secretary IV	4	6,262.28	75,147	300,589
	Total Non-Sworn	4			\$300,589
<b>15861</b>	<b>Sheriff's Headquarters</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	6	9,583.00	114,996	689,976
2708	Deputy Bonus I	10	7,904.00	94,848	948,480
2708	Deputy Generalist	4	7,274.00	87,288	349,152
	Total Sworn	22			\$2,296,617
1612	Community Information Officer		\$9,452.33	\$113,428	\$0
7962	Graphic Arts Specialist	2	4,767.08	57,205	114,410
7965	Graphic Arts Coordinator	1	6,140.24	73,683	73,683
2214	Intermediate Typist-Clerk	5	3,120.06	37,441	187,203
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1228	Operations Assistant I	3	4,011.38	48,137	144,410
1230	Operations Assistant III	3	5,707.28	68,487	205,462
7086	Photographer, Sheriff	1	4,955.11	59,461	59,461
1601	Public Information Officer II	1	6,498.21	77,978	77,978
1598	Public Information Assistant	0	4,412.44	52,949	0
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	1	3,503.65	42,044	42,044
2827	Security Assistant	6	2,209.93	26,519	159,115
8242FH	Student Worker	2	10.32	NA	43,104
7974	Publications Coordinator	1	5,888.04	70,657	70,657
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	30			\$1,381,589
	<b>Inspectional Services Command</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	13	9,583.00	114,996	1,494,948
	Total Sworn	17			\$2,079,621
2745	Law Enforcement Technician	1	\$4,199.98	\$50,400	\$50,400
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	3	5,707.28	68,487	205,462
2098	Secretary V	1	4,405.29	52,863	52,863

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Non-Sworn	6			\$368,531
<b>15703</b>	<b>ADMINISTRATIVE &amp; TRAINING DIVISION</b>				
<b>15720</b>	<b>Administrative Headquarters</b>				
9968	Division Chief	0	\$18,989.19	\$227,870	\$0
2723	Commander	1	16,198.10	194,377	194,377
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	4			\$534,493
0647	Accountant II	0	\$4,732.02	\$56,784	\$0
0658	Accounting Officer III	1	8,052.73	96,633	96,633
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
1066	Asst Division Director	1	14,101.42	169,217	169,217
0684	Compliance Auditor	1	7,369.09	88,429	88,429
2749	Custody Assistant	0	4,635.59	55,627	0
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
1069	Division Director, Sheriff	1	16,295.97	195,552	195,552
1925	Employment Services Assistant III	0	5,801.71	69,621	0
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2569	Information Technology Specialist I	0	10,745.51	128,946	0
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
6704F	Locksmith	0	5,194.27	62,331	0
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	0	4,405.29	52,863	0
1140	Senior Clerk	0	3,430.64	41,168	0
1849	Senior Dept'l Personnel Technician	1	6,355.53	76,266	76,266
2104	Senior Secretary V	0	5,334.86	64,018	0
2102	Senior Secretary III	0	4,786.63	57,440	0
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	Total Non-Sworn	20			\$1,652,015
<b>15728</b>	<b>Financial Programs Bureau</b>				
0647	Accountant II	14	\$4,732.02	\$56,784	\$794,980
0648	Accountant III	9	5,300.12	63,601	572,413

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0656	Accounting Officer I	1	5,568.04	66,816	66,816
0657	Accounting Officer II	2	6,345.38	76,145	152,289
0642	Accounting Technician I	1	3,540.92	42,491	42,491
0643	Accounting Technician II	1	3,933.22	47,199	47,199
1002	Administrative Services Manager I	3	6,877.18	82,526	247,579
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1004	Administrative Services Manager III	2	9,760.56	117,127	234,254
0996	Asst Director, Bureau Operations	0	10,558.74	126,705	0
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
1924	Employment Services Assistant II	6	5,066.29	60,796	364,773
1925	Employment Services Assistant III	2	5,801.71	69,621	139,241
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
1228	Operations Assistant I	0	4,011.38	48,137	0
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	2	5,707.28	68,487	136,975
2344	Procurement Assistant I	0	3,904.39	46,853	0
2346	Procurement Assistant II	0	4,351.39	52,217	0
2095	Secretary II	1	3,745.37	44,944	44,944
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2216	Senior Typist-Clerk	0	3,515.20	42,182	0
8242FH	Student Worker	0	10.32	NA	0
8243FH	Student Professional Worker I	1	12.48	NA	26,049
2278	Warehouse Manager	0	4,628.11	55,537	0
2331	Warehouse Worker I	0	3,447.32	41,368	0
2332	Warehouse Worker II	0	3,837.87	46,054	0
2333	Warehouse Worker III	0	4,050.92	48,611	0
	<b>Total Non-Sworn</b>	<b>50</b>			<b>\$3,260,645</b>
	<b>Budget Services</b>				
0996	Asst Director, Bureau Operations	1	\$10,558.74	\$126,705	\$126,705
1002	Administrative Services Manager I	5	6,877.18	82,526	412,631
1003	Administrative Services Manager II	2	7,460.66	89,528	179,056
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
1230	Operations Assistant III	1	5,707.28	68,487	68,487
	<b>Total Non-Sworn</b>	<b>10</b>			<b>\$904,006</b>
	<b>Prisoner Maintenance</b>				
2719	Lieutenant	0	\$11,486.00	\$137,832	\$0
2717	Sergeant	0	9,583.00	114,996	0
	<b>Total Sworn</b>	<b>0</b>			<b>\$0</b>
0648	Accountant III	1	\$5,300.12	\$63,601	\$63,601

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0656	Accounting Officer I	1	5,568.04	66,816	66,816
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1229	Operations Assistant II	0	4,983.83	59,806	0
1230	Operations Assistant III	1	5,707.28	68,487	68,487
	<b>Total Non-Sworn</b>	<b>5</b>			<b>\$370,959</b>
	<b>Central Property and Evidence</b>				
2717	Sergeant	2	\$9,583.00	\$114,996	\$229,992
2708	Deputy Generalist	3	7,274.00	87,288	261,864
	<b>Total Sworn</b>	<b>5</b>			<b>\$491,856</b>
1004	Administrative Services Manager III		\$9,760.56	\$117,127	\$0
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	2	5,707.28	68,487	136,975
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	5	3,120.06	37,441	187,203
2301	Evidence & Property Custodian II	1	4,060.90	48,731	48,731
2303	Evidence & Property Custodian III	18	4,287.36	51,448	926,069
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2304	Supervising Evidence & Prop Custodian	3	4,778.88	57,347	172,040
8242FH	Student Worker		10.32	NA	0
	<b>Total Non-Sworn</b>	<b>32</b>			<b>\$1,609,547</b>
<b>15736</b>	<b>Fiscal Administration</b>				
2719	Lieutenant	1	\$7,904.00	\$94,848	\$94,848
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	2	7,274.00	87,288	174,576
	<b>Total Sworn</b>	<b>4</b>			<b>\$384,420</b>
0578	Account Clerk II	1	\$3,340.17	\$40,082	\$40,082
0646	Accountant I	1	4,141.75	49,701	49,701
0647	Accountant II	18	4,732.02	56,784	1,022,117
0648	Accountant III	7	5,300.12	63,601	445,210
0656	Accounting Officer I	2	5,568.04	66,816	133,633
0657	Accounting Officer II	4	6,345.38	76,145	304,578
0658	Accounting Officer III	3	8,052.73	96,633	289,898
0642	Accounting Technician I	3	3,540.92	42,491	127,473
0643	Accounting Technician II	19	3,933.22	47,199	896,775
0753	Fiscal Officer II	0	9,760.56	117,127	0
1002	Administrative Services Manager I	9	6,877.18	82,526	742,736

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1003	Administrative Services Manager II	4	7,460.66	89,528	358,112
1004	Administrative Services Manager III	6	9,760.56	117,127	702,761
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
4113	Capital Projects Program Manager	0	9,545.97	114,552	0
4229	Contract Program Monitor	5	6,216.14	74,594	372,968
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
1924	Employment Services Assistant II	1	5,066.29	60,796	60,796
1925	Employment Services Assistant III	0	5,801.71	69,621	0
1138	Intermediate Clerk	2	3,045.11	36,541	73,083
1140	Senior Clerk	0	3,430.64	41,168	0
2214	Intermediate Typist-Clerk	4	3,120.06	37,441	149,763
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2411	Materials Management Analyst	0	4,203.52	50,442	0
1230	Operations Assistant III	8	5,707.28	68,487	547,899
1232	Supervising Operations Assistant II	1	7,136.28	85,635	85,635
1229	Operations Assistant II	2	4,983.83	59,806	119,612
2343	Procurement Aide	0	3,515.20	42,182	0
2344	Procurement Assistant I	7	3,904.39	46,853	327,969
2346	Procurement Assistant II	4	4,351.39	52,217	208,867
2347	Procurement Assistant III	2	4,862.22	58,347	116,693
2098	Secretary V	2	4,405.29	52,863	105,727
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2104	Senior Secretary V	0	5,334.86	64,018	0
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
8242FH	Student Worker	6	10.32	NA	129,311
8243FH	Student Professional Worker I	3	12.48	NA	78,147
2278	Warehouse Manager	1	4,628.11	55,537	55,537
2331	Warehouse Worker I	0	3,447.32	41,368	0
2332	Warehouse Worker II	8	3,837.87	46,054	368,435
2333	Warehouse Worker III	2	4,050.92	48,611	97,222
2329	Warehouse Worker Aide	0	3,267.87	39,214	0
2235	Word Processor II	0	3,709.17	44,510	0
	<b>Total Non-Sworn</b>	<b>143</b>			<b>\$8,644,964</b>
<b>15718</b>	<b>Risk Management</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	8	9,583.00	114,996	919,968
2717	Sergeant - Motorcycle	0	10,110.07	121,321	0
2708	Deputy Bonus I	19	7,904.00	94,848	1,802,112
2708	Deputy Generalist	2	7,274.00	87,288	174,576
	<b>Total Sworn</b>	<b>34</b>			<b>\$3,619,161</b>
1003	Administrative Services Manager II	1	\$7,460.66	\$89,528	\$89,528



## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	5	3,120.06	37,441	187,203
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	9	4,983.83	59,806	538,253
1230	Operations Assistant III	9	5,707.28	68,487	616,386
2096	Secretary III	0	3,952.59	47,431	0
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
1140	Senior Clerk	0	3,430.64	41,168	0
0227	Health Program Coordinator, Public Safety	1	9,108.96	109,308	109,308
4613	Health Program Coordinator	0	4,838.33	58,060	0
1908	Senior Dept'l Employee Relations Rep	0	8,543.74	102,525	0
1847	Senior Employee Services Rep	0	6,709.68	80,516	0
1849	Senior Dept'l Personnel Technician	0	6,355.53	76,266	0
1133	Sheriff's Station Clerk II	1	3,709.17	44,510	44,510
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
2827	Security Assistant	1	2,209.93	26,519	26,519
2234	Word Processor I	0	3,332.07	39,985	0
	Total Non-Sworn	35			\$2,005,138
<b>15734</b>	<b>Contract Law Enforcement Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	9	9,583.00	114,996	1,034,964
	Total Sworn	13			\$1,619,637
2526	Principal Application Developer	1	\$9,064.42	\$108,773	\$108,773
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III	1	5,707.28	68,487	68,487
8243FH	Student Professional Worker I	0	12.48	NA	0
2098	Secretary V	1	4,405.29	52,863	52,863
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
	Total Non-Sworn	8			\$528,535
<b>15722</b>	<b>Personnel Administration</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Deputy Generalist	0	7,274.00	87,288	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	18			\$2,194,617
1002	Administrative Services Manager I	6	\$6,877.18	\$82,526	\$495,157
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1137	Office Support Assistant	0	2,736.55	32,839	0
1849	Senior Dept'l Personnel Technician	0	6,355.53	76,266	0
1842	Departmental Personnel Assistant	0	3,655.26	43,863	0
2219	Supervising Typist-Clerk	0	3,515.20	42,182	0
2827	Security Assistant	0	2,209.93	26,519	0
2828	Security Officer	0	3,503.65	42,044	0
1327	Automated Timekeeping Sys Opr	0	3,646.36	43,756	0
1004	Administrative Services Manager III	6	9,760.56	117,127	702,761
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
1335	Asst Supervising Payroll Clerk	7	4,031.12	48,373	338,614
1641	Civilian Investigator	2	5,859.15	70,310	140,620
1136	Clerk	0	2,290.33	27,484	0
2704	Community Services Assistant, Sheriff	1	2,756.48	33,078	33,078
2749	Custody Assistant	1	4,635.59	55,627	55,627
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
1922	Employment Services Aide	0	3,602.11	43,225	0
1923	Employment Services Assistant I	33	4,077.55	48,931	1,614,710
1924	Employment Services Assistant II	48	5,066.29	60,796	2,918,186
1925	Employment Services Assistant III	16	5,801.71	69,621	1,113,929
1851	Head Departmental Personnel Specialist	3	7,479.00	89,748	269,244
1850	Head Departmental Personnel Tech	3	7,083.76	85,005	255,015
2584	Information Technology Aide	0	3,828.54	45,942	0
1138	Intermediate Clerk	23	3,045.11	36,541	840,450
2214	Intermediate Typist-Clerk	26	3,120.06	37,441	973,458
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
2132	Management Secretary, Marshal	0	5,495.10	65,941	0
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	0	4,983.83	59,806	0
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2742	Parking Control Officer	1	3,523.78	42,285	42,285
1331	Payroll Clerk I	25	3,619.74	43,437	1,085,921
1334	Payroll Clerk II	36	3,923.58	47,083	1,694,988
2241	Records System Clerk II	1	3,763.60	45,163	45,163
2098	Secretary V	2	4,405.29	52,863	105,727
1140	Senior Clerk	17	3,430.64	41,168	699,850
1849	Senior Dept'l Personnel Technician	11	6,355.53	76,266	838,930
1847	Senior Employee Services Rep	10	6,709.68	80,516	805,162
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2216	Senior Typist-Clerk	9	3,515.20	42,182	379,642
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	7	10.32	NA	150,863
1339	Supervising Payroll Clerk II	8	4,482.05	53,785	430,277
8264	Veteran Intern, Office & Clerical Supp	0	2,976.75	35,721	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2234	Word Processor I	0	3,332.07	39,985	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	312			\$16,721,643
<b>15725</b>	<b>Special Positions</b>				
9969	Assistant Sheriff	0	\$23,878.00	\$286,536	\$0
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	2	7,904.00	94,848	189,696
2708	Deputy Generalist	2	7,274.00	87,288	174,576
	Total Sworn	11			\$1,214,916
1069	Division Director, Sheriff	0	\$16,295.97	\$195,552	\$0
	Total Non-Sworn	0			\$0
<b>15739</b>	<b>Facilities Services Bureau</b>				
2717	Sergeant	1	\$9,583.00	\$114,996	\$114,996
	Total Sworn	1			\$114,996
0647	Accountant II	2	\$4,732.02	\$56,784	\$113,569
0648	Accountant III	1	5,300.12	63,601	63,601
0643	Accounting Technician II	1	3,933.22	47,199	47,199
7202F	Asst Chief Stationary Engineer	2	7,227.34	86,728	173,456
3039	Safety Officer II	0	6,578.53	78,942	0
1002	Administrative Services Manager I	0	6,877.18	82,526	0
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
6547F	Audio, Video & Security Syst Tech	21	6,340.86	76,090	1,597,897
6550F	Audio, Video & Security Syst Tech Suprv	1	7,292.00	87,504	87,504
6819	Building Complex Manager II	8	5,535.95	66,431	531,451
6930	Business Equipment Technician, Sheriff	0	5,379.05	64,549	0
8250F	Career Development Intern	0	2,228.12	26,737	0
6257F	Carpenter	6	5,194.27	62,331	373,987
6266F	Carpenter Supervisor	3	5,973.40	71,681	215,042
6283F	Carpet & Linoleum Layer Working Suprv	1	5,923.84	71,086	71,086
6329F	Cement & Concrete Finisher	2	5,294.80	63,538	127,075
7203F	Chief Stationary Engineer	2	7,840.07	94,081	188,162
6778	Custodian Supervisor	1	3,120.06	37,441	37,441
6776	Custodian Working Supervisor	5	2,776.59	33,319	166,595
6527F	Digital Communications System Technician	0	6,340.86	76,090	0
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
6471F	Electrician	37	6,404.93	76,859	2,843,791
6480F	Electrician Supervisor	6	7,365.68	88,388	530,329
6535F	Electronics Audio Technician	2	6,023.81	72,286	144,571
6541F	Electronics Communication Technician	0	6,340.86	76,090	0
6504F	Elevator Mechanic	6	7,058.08	84,697	508,182
6510F	Elevator Mechanic Supervisor	1	8,116.79	97,401	97,401
6610	Equipment Maintenance Worker	1	4,047.50	48,570	48,570
6609	Fuel Equipment Technician	3	4,763.03	57,156	171,469
6619	General Maintenance Worker	57	3,763.60	45,163	2,574,300
7434F	Heavy Stationary Equipment Mechanic	5	5,455.10	65,461	327,306
6349	Helper, Electrical	1	3,265.20	39,182	39,182
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	12	3,120.06	37,441	449,288
2745	Law Enforcement Technician	9	4,199.98	50,400	453,598
6704F	Locksmith	9	5,194.27	62,331	560,981
6707F	Locksmith Supervisor	1	5,973.40	71,681	71,681
6659	Manager II, Craft Operations	4	9,955.04	119,460	477,842
6685	Manager I, Facilities Operations & Crafts	5	8,778.75	105,345	526,725
6686	Manager II, Facilities Operations & Crafts	0	10,153.31	121,840	0
6184F	Mason Supervisor	1	6,169.93	74,039	74,039
1228	Operations Assistant I	4	4,011.38	48,137	192,546
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	1	5,707.28	68,487	68,487
6973F	Painter	9	4,719.54	56,634	509,710
6169F	Plasterer	2	5,365.17	64,382	128,764
7269F	Plumber	26	6,473.29	77,679	2,019,665
7275F	Plumber Supervisor	4	7,444.28	89,331	357,325
7272F	Plumber Working Supervisor	1	8,560.92	102,731	102,731
7374	Power Equipment Operator	1	5,120.76	61,449	61,449
2343	Procurement Aide	0	3,515.20	42,182	0
2344	Procurement Assistant I	8	3,904.39	46,853	374,822
2346	Procurement Assistant II	2	4,351.39	52,217	104,433
2347	Procurement Assistant III	0	4,862.22	58,347	0
7745F	Refrigeration Mechanic	18	6,473.29	77,679	1,398,230
6290F	Roofer	2	5,121.53	61,458	122,917
3039	Safety Officer II	1	6,578.53	78,942	78,942
1140	Senior Clerk	1	3,430.64	41,168	41,168
6613	Senior Equipment Maintenance Worker	6	4,511.43	54,137	324,823
6622	Senior General Maintenance Worker	23	4,193.09	50,317	1,157,293
2102	Senior Secretary III	2	4,786.63	57,440	114,879
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
7668F	Sheet Metal Supervisor	3	7,206.07	86,473	259,418
7662F	Sheet Metal Worker	24	6,266.16	75,194	1,804,655
7196F	Stationary Engineer Apprentice	0	4,547.25	54,567	0
7200F	Stationary Eng Controls Specialist	2	6,664.06	79,969	159,937
7198F	Stationary Engineer II	28	6,272.05	75,265	2,107,410
7193	Stationary Engineer Helper	2	4,107.77	49,293	98,587

Assignment of Personnel					
ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
7754F	Steam Fitter	6	6,473.29	77,679	466,077
7763F	Steam Fitter & Refrigeration Supervisor	3	7,444.28	89,331	267,994
8243FH	Student Professional Worker I	0	12.48	NA	0
8242FH	Student Worker	3	10.32	NA	64,656
6931	Supervising Business Equip. Tech, Sheriff	0	5,835.34	70,024	0
6175F	Tile Setter	5	5,634.66	67,616	338,080
2331	Warehouse Worker I	2	3,447.32	41,368	82,736
2332	Warehouse Worker II	4	3,837.87	46,054	184,218
2333	Warehouse Worker III	1	4,050.92	48,611	48,611
2278	Warehouse Manager	1	4,628.11	55,537	55,537
6117F	Welder-Fitter	1	6,473.29	77,679	77,679
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	424			\$27,719,479
<b>15744</b>	<b>Facilities Planning</b>				
2717	Sergeant	0	\$9,583.00	\$114,996	\$0
2719	Lieutenant	1	11,486.00	137,832	137,832
	Total Sworn	1			\$137,832
0647	Accountant II		\$4,732.02	\$56,784	\$0
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
4022	Architectural Assistant	1	5,549.56	66,595	66,595
4113	Capital Projects Program Manager	1	9,545.97	114,552	114,552
3971	Construction Cost Estimator	1	6,155.38	73,865	73,865
4108	Departmental Facilities Planner I	3	7,225.17	86,702	260,106
4112	Departmental Facilities Planner II	3	7,628.10	91,537	274,612
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
4125	Facilities Project Manager I	3	7,571.77	90,861	272,584
4128	Facilities Project Manager II	4	8,501.73	102,021	408,083
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	2	5,707.28	68,487	136,975
0830	Principal Analyst, CEO		10,932.53	131,190	0
4132	Principal Facilities Project Manager	1	9,244.95	110,939	110,939
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
1140	Senior Clerk	1	3,430.64	41,168	41,168
8242FH	Student Worker	1	10.32	NA	21,552
	Total Non-Sworn	35			\$2,843,673

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
<b>Labor Relations and Compliance</b>					
2721	Captain	1	\$13,848.52	\$166,182	\$166,182
2719	Lieutenant	3	11,137.00	133,644	400,932
2717	Sergeant	7	9,277.00	111,324	779,268
2708	Deputy Bonus I	3	8,030.00	96,360	289,080
	<b>Total Sworn</b>	<b>14</b>			<b>\$1,635,462</b>
2214	Intermediate Typist-Clerk	4	\$3,169.28	\$38,031	\$152,125
1004	Administrative Services Manager III	1	9,946.87	119,362	119,362
1857	Education Development Administrator	1	9,946.87	119,362	119,362
1907	Departmental Employee Relations Rep	2	6,460.98	77,532	155,064
1908	Senior Dept'l Employee Relations Rep	2	8,706.81	104,482	208,963
2102	Senior Secretary III	1	4,877.99	58,536	58,536
1925	Employment Services Assistant III	1	5,912.45	70,949	70,949
2745	Law Enforcement Technician	1	4,280.15	51,362	51,362
1228	Operations Assistant I	1	4,074.46	48,894	48,894
1229	Operations Assistant II	4	5,062.15	60,746	242,983
1230	Operations Assistant III	6	5,796.97	69,564	417,382
2104	Senior Secretary V	0	5,436.68	65,240	0
2216	Senior Typist-Clerk	4	3,570.52	42,846	171,385
2235	Word Processor II		3,767.63	45,212	0
	<b>Total Non-Sworn</b>	<b>28</b>			<b>\$1,816,368</b>
<b>15721 Employee Support Services</b>					
2717	Sergeant	0	\$9,583.00	\$114,996	\$0
2708	Deputy Bonus I	2	7,904.00	94,848	189,696
2708	Deputy Generalist	0	7,274.00	87,288	0
	<b>Total Sworn</b>	<b>2</b>			<b>\$189,696</b>
8714	Asst Director, Emp Support Svcs, Sheriff	1	\$9,822.29	\$117,868	\$117,868
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
8694F	Clinical Psychology Intern	2	2,851.45	34,217	68,435
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
8701	Industrial/Org Consultant	3	10,355.78	124,269	372,808
2591	Information Systems Analyst II		6,698.95	80,387	0
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
8700	Law Enforcement Psychologist	8	9,072.15	108,866	870,926
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	1	5,707.28	68,487	68,487
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2102	Senior Secretary III	1	4,786.63	57,440	57,440
8242FH	Student Worker	2	10.32	NA	43,104
	Total Non-Sworn	26			\$2,186,630
<b>15737</b>	<b>Training Bureau</b>				
	<b>Administration</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	3			\$424,005
2593	Senior Information Systems Analyst	0	\$8,132.33	\$97,588	\$0
2704	Community Services Assistant, Sheriff	0	2,756.48	33,078	0
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1137	Office Support Assistant	0	2,736.55	32,839	0
2098	Secretary V	1	4,405.29	52,863	52,863
2235	Word Processor II	0	3,709.17	44,510	0
1140	Senior Clerk	1	3,430.64	41,168	41,168
1228	Operations Assistant I	3	4,011.38	48,137	144,410
	Total Non-Sworn	7			\$339,240
	<b>Advanced Training</b>				
2719	Lieutenant	2	\$11,486.00	\$137,832	\$275,664
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus II	1	9,641.00	115,692	115,692
2708	Deputy Bonus I	72	7,904.00	94,848	6,829,056
	Total Sworn	87			\$8,600,364
2745	Law Enforcement Technician	3	\$4,199.98	\$50,400	\$151,199
2214	Intermediate Typist-Clerk	3	3,120.06	37,441	112,322
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2216	Senior Typist-Clerk	2	3,515.20	42,182	84,365
	Total Non-Sworn	11			\$512,647
	<b>Recruit Training</b>				
2719	Lieutenant	2	\$11,486.00	\$137,832	\$275,664
2717	Sergeant	4	9,583.00	114,996	459,984

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Bonus I	17	7,904.00	94,848	1,612,416
2708	Deputy Trainee	105	5,508.62	66,103	6,940,860
	Total Sworn	128			\$9,288,924
1138	Intermediate Clerk	1	\$3,045.11	\$36,541	\$36,541
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1140	Senior Clerk	0	3,430.64	41,168	0
1136	Clerk	0	2,290.33	27,484	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	4			\$185,477
<b>15808</b>	<b>R.C.P.I.</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	2			\$252,828
1228	Operations Assistant I	1	\$4,011.38	\$48,137	\$48,137
1229	Operations Assistant II	0	4,983.83	59,806	0
7142	Video Production Specialist	1	6,025.43	72,305	72,305
	Total Non-Sworn	2			\$120,442
<b>15800</b>	<b>STAR</b>				
2721	Captain	0	\$14,264.72	\$171,177	\$0
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	2			\$252,828
2214	Intermediate Typist-Clerk	1	\$3,120.06	\$37,441	\$37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1230	Operations Assistant III	1	5,707.28	68,487	68,487
	Total Non-Sworn	3			\$156,328
<b>15746</b>	<b>Professional Development Bureau</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	2	7,904.00	94,848	189,696



## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	9			\$989,796
2749	Custody Assistant	0	\$4,635.59	\$55,627	\$0
7959	Graphic Artist	1	4,515.27	54,183	54,183
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	4	3,120.06	37,441	149,763
1228	Operations Assistant I	3	4,011.38	48,137	144,410
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	4	5,707.28	68,487	273,949
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
8242FH	Student Worker	3	10.32	NA	64,656
2111	Management Secretary V	0	5,946.48	71,358	0
1872	Training Coordinator	1	6,514.20	78,170	78,170
0907	Staff Assistant I	0	4,031.12	48,373	0
7142	Video Production Specialist	3	6,025.43	72,305	216,915
	Total Non-Sworn	26			\$1,444,322
<b>15821</b>	<b>Field Ops Support Services</b>				
2719	Lieutenant	0	\$11,486.00	\$137,832	\$0
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Bonus I	4	7,904.00	94,848	379,392
	Total Sworn	5			\$494,388
2216	Senior Typist-Clerk	1	\$3,515.20	\$42,182	\$42,182
	Total Non-Sworn	1			\$42,182
<b>TECHNICAL SERVICES DIVISION</b>					
<b>15756</b>	<b>Administration Headquarters</b>				
9968	Division Chief	1	\$18,989.19	\$227,870	\$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	6			\$1,007,285
2573	Information Systems Manager I	0	\$10,745.51	\$128,946	\$0
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1230	Operations Assistant III	0	5,707.28	68,487	0
2104	Senior Secretary V	1	5,334.86	64,018	64,018
	Total Non-Sworn	7			\$447,101
<b>15758</b>	<b>Records &amp; Identification Bureau</b>				
2719	Lieutenant	2	\$11,486.00	\$137,832	\$275,664
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	4			\$477,948
1551	Automated Fingerprint Id Sys Technician I	0	\$4,515.27	\$54,183	\$0
1552	Automated Fingerprint Id Sys Technician II	28	4,767.08	57,205	1,601,738
1557	Automated Fingerprint Id Sys, Opns Mgr	1	6,125.09	73,501	73,501
1555	Automated Fingerprint Id Sys, Opns Sup	5	5,033.13	60,398	301,988
1327	Automated Timekeeping Sys Opr	0	3,646.36	43,756	0
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
0939	Crime Analyst	68	5,716.46	* 68,597	4,664,628
0937	Crime Analysis Program Manager	1	7,609.28	91,311	91,311
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2588	Information Systems Analyst Aid	0	5,222.49	62,670	0
2595	Information Systems Supervisor I	0	8,132.33	97,588	0
2246	Head Records Systems Clerk	4	5,209.58	62,515	250,060
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
2548	IT Technical Support Supervisor	0	7,314.66	87,776	0
2545	IT Technical Support Analyst I	0	5,300.12	63,601	0
2546	IT Technical Support Analyst II	0	5,907.67	70,892	0
2248	Manager, Records Info System	1	7,118.77	85,425	85,425
7051	Micrographics Technician, Sheriff	0	3,763.60	45,163	0
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	4	5,707.28	68,487	273,949
7974	Publications Coordinator	1	5,888.04	70,657	70,657
2240	Records System Clerk I	0	3,291.67	39,500	0
2241	Records System Clerk II	77	3,763.60	45,163	3,477,563
2242	Records System Clerk III	32	3,967.96	47,616	1,523,696

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2098	Secretary V	2	4,405.29	52,863	105,727
2828	Security Officer	2	3,503.65	42,044	84,087
1140	Senior Clerk	1	3,430.64	41,168	41,168
1752	Senior Statistical Analyst	2	4,922.63	59,072	118,143
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
1750	Statistical Analyst - Sheriff	4	4,537.65	54,452	217,807
8242FH	Student Worker	1	10.32	NA	21,552
8243FH	Student Professional Worker I	2	12.48	NA	52,098
0940	Supervising Crime Analyst	6	6,643.94	79,727	478,364
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
2244	Supervising Records System Clerk	14	4,308.56	51,703	723,837
2584	Information Technology Aide	0	3,828.54	45,942	0
2235	Word Processor II	0	3,709.17	44,510	0
	<b>Total Non-Sworn</b>	<b>273</b>			<b>\$15,504,957</b>
<b>15759</b>	<b>Data Systems Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	5	11,486.00	137,832	689,160
2717	Sergeant	6	9,583.00	114,996	689,976
2708	Deputy Generalist	5	7,274.00	87,288	436,440
	<b>Total Sworn</b>	<b>17</b>			<b>\$1,986,753</b>
1327	Automated Timekeeping Sys Opr	0	\$3,646.36	\$43,756	\$0
6930	Business Equipment Technician, Sheriff	5	5,379.05	64,549	322,743
3725	Communications Services Analyst	3	6,546.31	78,556	235,667
2492	Computer Operator Specialist	18	4,182.78	50,193	903,480
2545	IT Technical Support Analyst I	8	5,300.12	63,601	508,812
2490	Computer System Operator	0	3,754.48	45,054	0
2749	Custody Assistant	1	4,635.59	55,627	55,627
2612	Departmental Info Security Officer II	1	10,745.51	128,946	128,946
2573	Information Systems Manager I	8	10,745.51	128,946	1,031,569
2569	Information Technology Specialist I	9	10,745.51	128,946	1,160,515
2570	Information Technology Specialist II	2	12,366.52	148,398	296,796
2590	Information Systems Analyst I	0	6,236.81	74,842	0
2591	Information Systems Analyst II	60	6,698.95	80,387	4,823,241
2593	Senior Information Systems Analyst	65	8,132.33	97,588	6,343,217
2595	Information Systems Supervisor I	5	8,132.33	97,588	487,940
2596	Information Systems Supervisor II	17	9,244.95	110,939	1,885,970
2546	IT Technical Support Analyst II	16	5,907.67	70,892	1,134,273
2547	Senior IT Technical Support Analyst	14	6,584.26	79,011	1,106,156
2548	IT Technical Support Supervisor	1	7,314.66	87,776	87,776
2571	Information Technology Manager II	1	10,558.74	126,705	126,705

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2594	Principal Info Sys Analyst	3	9,131.54	109,579	328,736
2526	Principal Application Developer	7	9,064.42	108,773	761,411
2520	Application Developer I	2	6,361.01	76,332	152,664
2521	Application Developer II	9	6,715.45	80,585	725,269
2525	Senior Application Developer	7	7,672.24	92,067	644,468
2551	Senior Operating Systems Analyst	1	8,342.60	100,111	100,111
2550	Operating Systems Analyst	2	7,267.06	87,205	174,409
2214	Intermediate Typist-Clerk	7	3,120.06	37,441	262,085
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2558	Network Systems Administrator I	7	6,236.81	74,842	523,892
2559	Network Systems Administrator II	11	6,951.19	83,414	917,557
2560	Senior Network System Admin	11	7,748.08	92,977	1,022,746
2561	Principal Network Systems Administrator	1	9,131.54	109,579	109,579
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	4	5,707.28	68,487	273,949
7974	Publications Coordinator	0	5,888.04	70,657	0
2096	Secretary III	1	3,952.59	47,431	47,431
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2585	Senior Information Technology Aide	6	4,504.20	54,050	324,302
0851	Special Services Asst II	1	8,800.32	105,604	105,604
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	1	10.32	NA	21,552
2507	Supervisor, Computer Operations	3	5,133.35	61,600	184,801
2584	Information Technology Aide	2	3,828.54	45,942	91,885
2574	Information Technology Manager III	1	11,351.06	136,213	136,213
6931	Supervising Business Equip. Tech, Sheriff	1	5,835.34	70,024	70,024
	<b>Total Non-Sworn</b>	<b>334</b>			<b>\$28,226,085</b>
<b>15760</b>	<b>Scientific Services Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	4	9,583.00	114,996	459,984
2708	Deputy Bonus II	5	9,641.00	115,692	578,460
2708	Deputy Bonus I	17	7,904.00	94,848	1,612,416
2708	Deputy Generalist	0	7,274.00	87,288	0
	<b>Total Sworn</b>	<b>28</b>			<b>\$2,959,869</b>
7083	Chief Photographer	1	\$6,578.53	\$78,942	\$78,942
0939	Crime Analyst	0	5,716.46	68,597	0
4341	Crime Lab Asst Director	5	9,822.29	117,868	589,338
4343	Crime Lab Director	1	11,351.06	136,213	136,213

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
4331	Criminalistics Lab Technician	14	4,077.55	48,931	685,028
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2525	Senior Application Developer	0	7,672.24	92,067	0
2303	Evidence & Property Custodian III	12	4,287.36	51,448	617,379
2752	Forensic Document Examiner	2	8,397.17	100,766	201,532
4332	Forensic Identification Specialist I	0	5,744.61	68,935	0
4334	Forensic Identification Specialist II	45	6,945.09	83,341	3,750,348
2214	Intermediate Typist-Clerk	11	3,120.06	37,441	411,848
1138	Intermediate Clerk	3	3,045.11	36,541	109,624
2745	Law Enforcement Technician	13	4,199.98	50,400	655,198
1228	Operations Assistant I	5	4,011.38	48,137	240,683
1229	Operations Assistant II	4	4,983.83	59,806	239,224
1230	Operations Assistant III	2	5,707.28	68,487	136,975
7076	Photographer I	0	4,162.15	49,946	0
7077	Photographer II	8	4,628.11	55,537	444,299
2098	Secretary V	1	4,405.29	52,863	52,863
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
4336	Senior Criminalist	106	8,172.32	98,068	10,395,193
2216	Senior Typist-Clerk	4	3,515.20	42,182	168,730
8242FH	Student Worker	1	10.32	NA	21,552
8243FH	Student Professional Worker I	2	12.48	NA	52,098
2559	Network Systems Administrator II	0	6,951.19	83,414	0
4333	Criminalist	0	6,064.83	72,778	0
4339	Supervising Criminalist	16	8,628.14	103,538	1,656,603
4335	Supervising Forensic Ident Spec	5	7,332.63	87,992	439,958
7080	Supervising Photographer	1	5,145.99	61,752	61,752
2304	Supervising Evidence & Prop Custodian	1	4,778.88	57,347	57,347
	<b>Total Non-Sworn</b>	<b>263</b>			<b>\$21,202,725</b>
<b>15757</b>	<b>Comm &amp; Fleet Mgmt Administration</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	<b>Total Sworn</b>	<b>3</b>			<b>\$396,297</b>
2745	Law Enforcement Technician	2	\$4,199.98	\$50,400	\$100,800
2098	Secretary V	1	4,405.29	52,863	52,863
	<b>Total Non-Sworn</b>	<b>3</b>			<b>\$153,663</b>
	<b>Communications</b>				
2719	Lieutenant	5	\$11,486.00	\$137,832	\$689,160
2717	Sergeant	11	9,583.00	114,996	1,264,956

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Bonus II	3	9,641.00	115,692	347,076
2708	Deputy Bonus I	7	7,904.00	94,848	663,936
2708	Deputy Generalist	4	7,274.00	87,288	349,152
	Total Sworn	30			\$3,314,280
6615	Boatyard Supervisor	0	\$5,744.61	\$68,935	\$0
3725	Communications Services Analyst	0	6,546.31	78,556	0
3525	Communications Engineer	2	7,314.66	87,776	175,552
2492	Computer Operator Specialist	0	4,182.78	50,193	0
2569	Information Technology Specialist I	0	10,745.51	128,946	0
2570	Information Technology Specialist II	0	12,366.52	148,398	0
2591	Information Systems Analyst II	0	6,698.95	80,387	0
6544F	Electronics Communication Tech Supvr	1	7,292.00	87,504	87,504
6541F	Electronics Communication Technician	18	6,340.86	76,090	1,369,626
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	6	3,120.06	37,441	224,644
0735	Inventory Control Assistant I	2	3,447.32	41,368	82,736
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
6587	Marina Maintenance Worker	0	3,819.22	45,831	0
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	2	5,707.28	68,487	136,975
2450	Public Response Dispatcher I	0	4,189.60	50,275	0
2451	Public Response Dispatcher II	74	4,930.68	59,168	4,378,447
2452	Public Response Dispatcher Specialist	3	5,334.86	64,018	192,055
2453	Supervising Public Response Dispatcher	8	5,495.10	65,941	527,530
1140	Senior Clerk	1	3,430.64	41,168	41,168
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
6542F	Senior Electronics Communication Technician	0	6,657.93	79,895	0
6543F	Electronics Communication Tech Wrkg Supvr	1	6,974.98	83,700	83,700
6545F	Electronics Communication Equip Installer	4	4,201.78	50,421	201,685
6546F	Senior Electronics Comm. Equip. Installer	0	4,674.97	56,100	0
2507	Supervisor, Computer Operations	0	5,133.35	61,600	0
0851	Special Services Asst II	0	2,936.02	35,232	0
2234	Word Processor I	0	3,332.07	39,985	0
	Total Non-Sworn	129			\$7,864,253
	<b>Fleet Management</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant	2	9,583.00	114,996	229,992
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	3			\$367,824

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
6042	Asst Automotive Equipment Coord	3	\$5,248.31	\$62,980	\$188,939
6040	Automotive Maintenance Assistant	3	3,202.30	38,428	115,283
6615	Boatyard Supervisor	1	5,744.61	68,935	68,935
4229	Contract Program Monitor	6	6,216.14	74,594	447,562
6545F	Electronics Communication Equip Installer	0	4,201.78	50,421	0
6541F	Electronics Communication Technician	0	6,340.86	76,090	0
2745	Law Enforcement Technician	4	4,199.98	50,400	201,599
6039	Manager, Motor Pool Operations, Sheriff	0	7,515.93	90,191	0
6587	Marina Maintenance Worker	1	3,819.22	45,831	45,831
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
7433F	Power Equipment Technician	1	5,050.54	60,607	60,607
2347	Procurement Assistant III	1	4,862.22	58,347	58,347
6546F	Senior Electronics Comm. Equip. Installer	2	4,674.97	56,100	112,199
4231	Supervising Contract Program Monitor, ISD	1	6,951.19	83,414	83,414
2332	Warehouse Worker II	2	3,837.87	46,054	92,109
	Total Non-Sworn	28			\$1,642,573
	<b>LA RICS</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant	2	9,583.00	114,996	229,992
2708	Deputy Generalist	4	7,274.00	87,288	349,152
	Total Sworn	7			\$716,976
1230	Operations Assistant III	1	\$5,707.28	\$68,487	\$68,487
	Total Non-Sworn	1			\$68,487
<b>16900</b>	<b>COURT SERVICES DIVISION</b>				
<b>16957</b>	<b>Administration</b>				
9968	Division Chief	1	\$18,989.19	\$227,870	\$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	7	7,904.00	94,848	663,936
2708	Deputy Generalist	7	7,274.00	87,288	611,016
	Total Sworn	23			\$2,604,389
4229	Contract Program Monitor	1	\$6,216.14	\$74,594	\$74,594
2239	Court Records System Clerk II	1	3,866.19	46,394	46,394
2243	Court Records System Clerk III	0	4,080.88	48,971	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2744	Court Services Specialist	0	3,788.16	45,458	0
2247	Head Court Records Sys Clerk	0	5,966.18	71,594	0
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2546	IT Technical Support Analyst II	0	5,907.67	70,892	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2132	Management Secretary, Marshal	0	5,495.10	65,941	0
2111	Management Secretary V	1	5,946.48	71,358	71,358
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	0	5,707.28	68,487	0
2104	Senior Secretary V	2	5,334.86	64,018	128,037
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
8242FH	Student Worker	1	10.32	NA	21,552
2245	Supervising Court Records System Clerk	0	4,427.01	53,124	0
1002	Administrative Services Manager I	3	6,877.18	82,526	247,579
1228	Operations Assistant I	1	4,011.38	48,137	48,137
	<b>Total Non-Sworn</b>	<b>16</b>			<b>\$4,450,378</b>
<b>16958</b>	<b>Court Services Central</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus I	17	7,904.00	94,848	1,612,416
2708	Deputy Generalist	278	7,274.00	87,288	24,266,064
	<b>Total Sworn</b>	<b>311</b>			<b>\$27,843,105</b>
2239	Court Records System Clerk II		\$3,866.19	\$46,394	\$0
2749	Custody Assistant	11	4,635.59	55,627	611,898
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2827	Security Assistant	45	2,209.93	26,519	1,193,360
2828	Security Officer	29	3,503.65	42,044	1,219,269
	<b>Total Non-Sworn</b>	<b>90</b>			<b>\$3,281,854</b>
<b>16959</b>	<b>Court Services East</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	5	11,486.00	137,832	689,160
2717	Sergeant	15	9,583.00	114,996	1,724,940
2708	Deputy Bonus I	23	7,904.00	94,848	2,181,504
2708	Deputy Generalist	274	7,274.00	87,288	23,916,912



## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	318			\$28,683,693
2749	Custody Assistant	9	\$4,635.59	\$55,627	\$500,644
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2827	Security Assistant	49	2,209.93	26,519	1,299,436
2828	Security Officer	37	3,503.65	42,044	1,555,619
8242FH	Student Worker	0	10.32	NA	0
	Total Non-Sworn	100			\$3,613,026
<b>16960</b>	<b>Court Services West</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	5	11,486.00	137,832	689,160
2717	Sergeant	15	9,583.00	114,996	1,724,940
2708	Deputy Bonus I	22	7,904.00	94,848	2,086,656
2708	Deputy Generalist	335	7,274.00	87,288	29,241,480
	Total Sworn	378			\$33,913,413
2749	Custody Assistant	11	\$4,635.59	\$55,627	\$611,898
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2705FH	Matron	0	20.90	NA	0
2098	Secretary V	1	4,405.29	52,863	52,863
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2827	Security Assistant	49	2,209.93	26,519	1,299,436
2828	Security Officer	45	3,503.65	42,044	1,891,969
8242FH	Student Worker	0	10.32	NA	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
	Total Non-Sworn	110			\$4,060,630
	<b>Civil Management Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus I	10	7,904.00	94,848	948,480
	Total Sworn	25			\$2,775,273

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0647	Accountant II	1	\$4,732.02	\$56,784	\$56,784
0643	Accounting Technician II	1	3,933.22	47,199	47,199
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2238	Court Records System Clerk I		3,381.03	40,572	0
2239	Court Records System Clerk II	121	3,866.19	46,394	5,613,711
2243	Court Records System Clerk III	38	4,080.88	48,971	1,860,880
2245	Supervising Court Records System Clerk	30	4,427.01	53,124	1,593,725
2247	Head Court Records Sys Clerk	9	5,966.18	71,594	644,348
2521	Application Developer II		6,715.45	80,585	0
2525	Senior Application Developer		7,672.24	92,067	0
2569	Information Technology Specialist I		10,745.51	128,946	0
2591	Information Systems Analyst II		6,698.95	80,387	0
2593	Senior Information Systems Analyst		8,132.33	97,588	0
2594	Principal Info Sys Analyst		9,131.54	109,579	0
2221	Intermediate Supervising Typist-Clerk		3,894.80	46,738	0
2744	Court Services Specialist	67	3,788.16	45,458	3,045,683
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
8242FH	Student Worker	3	10.32	NA	64,656
	<b>Total Non-Sworn</b>	<b>275</b>			<b>\$42,034,672</b>
<b>16961</b>	<b>Transportation Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus I	21	7,904.00	94,848	1,991,808
2708	Deputy Generalist	252	7,274.00	87,288	21,996,576
	<b>Total Sworn</b>	<b>289</b>			<b>25,953,009</b>
6043	Automotive Equipment Coordinator	1	\$6,010.61	\$72,127	\$72,127
2745	Law Enforcement Technician	5	4,199.98	50,400	251,999
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2098	Secretary V	1	4,405.29	52,863	52,863
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	<b>Total Non-Sworn</b>	<b>10</b>			<b>\$516,419</b>
	<b>INTERNAL INVESTIGATIONS DIVISION</b>				
<b>16101</b>	<b>Administration</b>				

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
9968	Division Chief	1	\$18,989.19	\$227,870	\$227,870
2723	Commander	1	16,198.10	194,377	194,377
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy, Bonus II	0	9,641.00	115,692	0
2708	Deputy, Bonus I	0	7,904.00	94,848	0
	<b>Total Sworn</b>	<b>4</b>			<b>\$675,075</b>
1002	Administrative Services Manager I	2	\$6,877.18	\$82,526	\$165,052
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2111	Management Secretary V	1	5,946.48	71,358	71,358
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
2104	Senior Secretary V	1	5,334.86	64,018	64,018
	<b>Total Non-Sworn</b>	<b>7</b>			<b>\$522,882</b>
<b>15745</b>	<b>Office of Independent Review</b>				
2216	Senior Typist-Clerk	1	\$3,515.20	\$42,182	\$42,182
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2104	Senior Secretary V	1	5,334.86	64,018	64,018
4339	Supervising Criminalist	0	8,628.14	103,538	0
	<b>Total Non-Sworn</b>	<b>3</b>			<b>\$166,007</b>
<b>15733</b>	<b>Internal Affairs</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	7	11,486.00	137,832	964,824
2717	Sergeant	37	9,583.00	114,996	4,254,852
2708	Deputy Bonus I	1	7,904.00	94,848	94,848
	<b>Total Sworn</b>	<b>46</b>			<b>\$5,485,701</b>
1228	Operations Assistant I	5	\$4,011.38	\$48,137	\$240,683
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
2096	Secretary III	1	3,952.59	47,431	47,431

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2235	Word Processor II		3,709.17	44,510	0
	Total Non-Sworn	13			\$645,275
<b>15801</b>	<b>Advocacy Unit</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant	5	9,583.00	114,996	574,980
	Total Sworn	6			\$712,812
1907	Departmental Employee Relations Rep	1	\$6,339.97	\$76,080	\$76,080
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
1228	Operations Assistant I	1	4,011.38	48,137	48,137
2102	Senior Secretary III	1	4,786.63	57,440	57,440
1908	Senior Dept'l Employee Relations Rep	2	8,543.74	102,525	205,050
	Total Non-Sworn	6			\$533,134
<b>15727</b>	<b>Internal Criminal Investigations</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	25	9,583.00	114,996	2,874,900
2708	Deputy Generalist	1	7,274.00	87,288	87,288
2708	Deputy Bonus I	5	7,904.00	94,848	474,240
	Total Sworn	35			\$4,021,101
2745	Law Enforcement Technician	2	\$4,199.98	\$50,400	\$100,800
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2098	Secretary V	1	4,405.29	52,863	52,863
	Total Non-Sworn	5			\$261,606
<b>15707</b>	<b>DETECTIVE DIVISION</b>				
<b>15748</b>	<b>Administration</b>				
9968	Division Chief	1	\$18,989.19	\$227,870	\$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	5			\$869,453

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0930	Corrections Specialist		\$9,760.56	\$117,127	\$0
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2111	Management Secretary V	1	5,946.48	71,358	71,358
1229	Operations Assistant II	0	4,983.83	59,806	0
1230	Operations Assistant III	0	5,707.28	68,487	0
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2104	Senior Secretary V	2	5,334.86	64,018	128,037
	<b>Total Non-Sworn</b>	<b>7</b>			<b>\$451,388</b>
<b>15755</b>	<b>Commercial Crimes</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Computer Crimes Bonus II	0	9,641.00	115,692	0
2708	Deputy Bonus II	54	9,641.00	115,692	6,247,368
	<b>Total Sworn</b>	<b>73</b>			<b>\$2,332,449</b>
2593	Senior Information Systems Analyst		\$8,132.33	\$97,588	\$0
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1228	Operations Assistant I	8	4,011.38	48,137	385,092
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1641	Civilian Investigator	1	5,859.15	70,310	70,310
2214	Intermediate Typist-Clerk	6	3,120.06	37,441	224,644
1133	Sheriff's Station Clerk II	1	3,709.17	44,510	44,510
2098	Secretary V	1	4,405.29	52,863	52,863
	<b>Total Non-Sworn</b>	<b>23</b>			<b>\$1,108,037</b>
<b>15735</b>	<b>Major Crimes Bureau</b>				
	<b>Administration</b>				
2721	Captain	0	\$14,264.72	\$171,177	\$0
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	<b>Total Sworn</b>	<b>2</b>			<b>\$252,828</b>
1138	Intermediate Clerk	1	\$3,045.11	\$36,541	\$36,541
1140	Senior Clerk	1	3,430.64	41,168	41,168
2234	Word Processor I	0	3,332.07	39,985	0
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	0	3,515.20	42,182	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	4			\$168,013
	<b>Cargo CATs</b>				
2719	Lieutenant	0	\$11,486.00	\$137,832	\$0
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Bonus I	6	7,904.00	94,848	569,088
	Total Sworn	7			\$684,084
2214	Intermediate Typist-Clerk	0	\$3,120.06	\$37,441	\$0
	Total Non-Sworn	0			\$0
	<b>License Detail</b>				
2717	Sergeant	1	\$9,583.00	\$114,996	\$114,996
	Total Sworn	1			\$114,996
1641	Civilian Investigator	13	\$5,859.15	\$70,310	\$914,027
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
	Total Non-Sworn	16			\$1,040,574
	<b>Major Crimes Unit</b>				
2719	Lieutenant	4	\$11,486.00	\$137,832	\$551,328
2717	Sergeant	11	9,583.00	114,996	1,264,956
2708	Deputy Bonus II	23	9,641.00	115,692	2,660,916
2708	Deputy Bonus I	52	7,904.00	94,848	4,932,096
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	90			\$9,409,296
2591	Information Systems Analyst II		\$6,698.95	\$80,387	\$0
2547	Senior IT Technical Support Analyst		6,584.26	79,011	0
2214	Intermediate Typist-Clerk	6	3,120.06	37,441	224,644
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	4	4,983.83	59,806	239,224
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
1230	Operations Assistant III	2	5,707.28	68,487	136,975

Assignment of Personnel					
ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Non-Sworn	17			\$840,098
<b>15750</b>	<b>Homicide Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	9	11,486.00	137,832	1,240,488
2717	Sergeant	38	9,583.00	114,996	4,369,848
2708	Deputy Bonus II	60	9,641.00	115,692	6,941,520
2708	Deputy Generalist	14	7,274.00	87,288	1,222,032
	Total Sworn	122			\$13,945,065
1327	Automated Timekeeping Sys Opr	0	\$3,646.36	\$43,756	\$0
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2301	Evidence & Property Custodian II	0	4,060.90	48,731	0
2303	Evidence & Property Custodian III	2	4,287.36	51,448	102,897
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
1138	Intermediate Clerk	2	3,045.11	36,541	73,083
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	4	4,983.83	59,806	239,224
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
1133	Sheriff's Station Clerk II	2	3,709.17	44,510	89,020
2201	Transcriber Typist	7	3,389.28	40,671	284,700
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2828	Security Officer	10	3,503.65	42,044	420,437
8264	Veteran Intern, Office & Clerical Supp	0	2,976.75	35,721	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	34			\$1,527,209
<b>15751</b>	<b>Special Victims Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	8	9,583.00	114,996	919,968
2708	Deputy Bonus I	57	7,904.00	94,848	5,406,336
	Total Sworn	68			\$6,773,145
2214	Intermediate Typist-Clerk	6	\$3,120.06	\$37,441	\$224,644
1641	Civilian Investigator	1	5,859.15	70,310	70,310
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1229	Operations Assistant II	4	4,983.83	59,806	239,224
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2216	Senior Typist-Clerk	2	3,515.20	42,182	84,365
8242FH	Student Worker	1	10.32	NA	21,552
	Total Non-Sworn	17			\$811,845
<b>15753</b>	<b>Narcotics Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	9	11,486.00	137,832	1,240,488
2717	Sergeant	33	9,583.00	114,996	3,794,868
2708	Deputy Bonus II	42	9,641.00	115,692	4,859,064
2708	Deputy Bonus I	74	7,904.00	94,848	7,018,752
	Total Sworn	159			\$17,084,349
2591	Information Systems Analyst II		\$6,698.95	\$80,387	\$0
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	3	3,120.06	37,441	112,322
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
2705FH	Matron	0	20.90	NA	0
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	0	4,983.83	59,806	0
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
2216	Senior Typist-Clerk	0	3,515.20	42,182	0
1133	Sheriff's Station Clerk II	21	3,709.17	44,510	934,712
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
2201	Transcriber Typist	1	3,389.28	40,671	40,671
2234	Word Processor I	0	3,332.07	39,985	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	32			\$1,420,999
<b>15811</b>	<b>Vehicle Theft Program</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	14	7,904.00	94,848	1,327,872
	Total Sworn	21			\$2,211,861
2593	Senior Information Systems Analyst		\$8,132.33	\$97,588	\$0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III	1	5,707.28	68,487	68,487



## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	Total Non-Sworn	7			\$381,681
<b>15763</b>	<b>Operation Safe Streets Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	7	11,486.00	137,832	964,824
2717	Sergeant	29	9,583.00	114,996	3,334,884
2708	Deputy Bonus I	99	7,904.00	94,848	9,389,952
	Total Sworn	136			\$13,860,837
2591	Information Systems Analyst II		\$6,698.95	\$80,387	\$0
2593	Senior Information Systems Analyst		8,132.33	97,588	0
2595	Information Systems Supervisor I		8,132.33	97,588	0
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk		3,515.20	42,182	0
1140	Senior Clerk	2	3,430.64	41,168	82,335
1133	Sheriff's Station Clerk II	12	3,709.17	44,510	534,121
	Total Non-Sworn	20			\$937,868
<b>15712</b>	<b>HOMELAND SECURITY DIVISION</b>				
<b>15761</b>	<b>Administration</b>				
9968	Division Chief	1	\$18,989.19	\$227,870	\$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	2	9,583.00	114,996	229,992
2708	Deputy Bonus I	7	7,904.00	94,848	663,936
	Total Sworn	14			\$1,786,217
2745	Law Enforcement Technician	1	\$4,199.98	\$50,400	\$50,400
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	0	4,011.38	48,137	0
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
1230	Operations Assistant III	0	5,707.28	68,487	0
2104	Senior Secretary V	2	5,334.86	64,018	128,037

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Non-Sworn	9			\$594,264
<b>15774</b>	<b>Aero Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant - Operations	2	9,583.00	114,996	229,992
2717	Sergeant - Pilot	5	11,164.20	133,970	669,852
2708	Deputy Bonus II - Pilot	27	10,171.26	122,055	3,295,487
2708	Deputy Generalist - Observer	0	7,674.07	92,089	0
	Total Sworn	36			\$4,504,339
7498	Chief Helicopter Maintenance	1	\$9,020.01	\$108,240	\$108,240
7496F	Helicopter Maintenance Inspector	2	7,446.22	89,355	178,709
7492F	Helicopter Mechanic	15	6,721.89	80,663	1,209,941
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2346	Procurement Assistant II	1	4,351.39	52,217	52,217
6541F	Electronics Communication Technician	3	6,340.86	76,090	228,271
6542F	Senior Electronics Communication Technician	1	6,657.93	79,895	79,895
7494F	Senior Helicopter Mechanic	2	7,058.04	84,696	169,393
0213	Senior Pilot, Fire Services	0	10,203.71	122,445	0
2828	Security Officer	9	3,503.65	42,044	378,394
2332	Warehouse Worker II	1	3,837.87	46,054	46,054
2333	Warehouse Worker III	0	4,050.92	48,611	0
	Total Non-Sworn	40			\$2,705,751
<b>15778</b>	<b>Emergency Operations</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Deputy Bonus II	7	9,641.00	115,692	809,844
2708	Deputy Bonus I	19	7,904.00	94,848	1,802,112
2708	Deputy Generalist	7	7,274.00	87,288	611,016
	Total Sworn	52			\$5,555,421
0939	Crime Analyst	1	\$5,716.46	\$68,597	\$68,597
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1229	Operations Assistant II	2	4,983.83	59,806	119,612

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	1	3,503.65	42,044	42,044
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2547	Senior IT Technical Support Analyst	0	6,584.26	79,011	0
2234	Word Processor I	0	3,332.07	39,985	0
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	0	10.32	NA	0
1133	Sheriff's Station Clerk II	2	3,709.17	44,510	89,020
	<b>Total Non-Sworn</b>	<b>15</b>			<b>\$824,201</b>
<b>15784</b>	<b>Special Enforcement</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	13	9,583.00	114,996	1,494,948
2708	Deputy Bonus II	18	9,641.00	115,692	2,082,456
2708	Deputy Bonus I	58	7,904.00	94,848	5,501,184
	<b>Total Sworn</b>	<b>93</b>			<b>\$9,663,261</b>
2745	Law Enforcement Technician	2	\$4,199.98	\$50,400	\$100,800
1230	Operations Assistant III	1	5,707.28	68,487	68,487
1140	Senior Clerk	1	3,430.64	41,168	41,168
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	<b>Total Non-Sworn</b>	<b>6</b>			<b>\$305,500</b>
	<b>Arson/Explosives Detail</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant - Arson/Explosives	7	10,637.13	127,646	893,519
2708	Deputy Bonus II - Arson/Explosives	15	10,701.51	128,418	1,926,272
	<b>Total Sworn</b>	<b>23</b>			<b>\$2,957,623</b>
2214	Intermediate Typist-Clerk	1	\$3,120.06	\$37,441	\$37,441
	<b>Total Non-Sworn</b>	<b>1</b>			<b>\$37,441</b>
<b>15815</b>	<b>Transit Services</b>				
2721	Captain	2	\$14,264.72	\$171,177	\$342,353
2719	Lieutenant	12	11,486.00	137,832	1,653,984
2717	Sergeant	55	9,583.00	114,996	6,324,780

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Bonus I	64	7,904.00	94,848	6,070,272
2708	Deputy Generalist	311	7,274.00	87,288	27,146,568
	Total Sworn	444			\$41,537,957
0939	Crime Analyst		\$5,716.46	\$68,597	\$0
2657	Data Control Clerk	1	3,045.11	36,541	36,541
2301	Evidence & Property Custodian II	1	4,060.90	48,731	48,731
2591	Information Systems Analyst II		6,698.95	80,387	0
1228	Operations Assistant I	4	4,011.38	48,137	192,546
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III		5,707.28	68,487	0
2098	Secretary V	2	4,405.29	52,863	105,727
2745	Law Enforcement Technician	25	4,199.98	50,400	1,259,995
2827	Security Assistant	106	2,209.93	26,519	2,811,025
1140	Senior Clerk	4	3,430.64	41,168	164,671
1132	Sheriff's Station Clerk I		3,276.21	39,314	0
1133	Sheriff's Station Clerk II	15	3,709.17	44,510	667,651
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
	Total Non-Sworn	161			\$5,460,284
<b>15808</b>	<b>MetroLink Unit</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2717	Sergeant	7	9,583.00	114,996	804,972
2708	Deputy Bonus I (Team Ldr)	3	7,904.00	94,848	284,544
2708	Deputy Generalist	29	7,274.00	87,288	2,531,352
	Total Sworn	40			\$3,758,700
2745	Law Enforcement Technician	0	\$4,199.98	\$50,400	\$0
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1133	Sheriff's Station Clerk II	1	3,709.17	44,510	44,510
	Total Non-Sworn	3			\$152,453
	<b>CONSOLIDATED PATROL DIVISIONS</b>				
<b>15729</b>	<b>Administration</b>				
9968	Division Chief	4	\$18,989.19	\$227,870	\$911,481
2723	Commander	8	16,198.10	194,377	1,555,017
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	4	9,583.00	114,996	459,984

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	20			\$3,477,810
2111	Management Secretary V	4	\$5,946.48	\$71,358	\$285,431
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2705FH	Matron	9	20.90	NA	392,822
1229	Operations Assistant II	7	4,983.83	59,806	418,642
1230	Operations Assistant III		5,707.28	68,487	0
1002	Administrative Services Manager I	8	6,877.18	82,526	660,210
2745	Law Enforcement Technician	4	4,199.98	50,400	201,599
2104	Senior Secretary V	5	5,334.86	64,018	320,091
	Total Non-Sworn	38			\$2,316,236
<b>COUNTYWIDE SERVICES DIVISION</b>					
15859	<b>County Services Division Admin</b>				
9968	Division Chief	1	\$18,989.19	\$227,870	\$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	5			\$869,453
0889	Administrative Assistant III		\$5,651.09	\$67,813	\$0
1003	Administrative Services Manager II		7,460.66	89,528	0
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III	2	5,707.28	68,487	136,975
1002	Administrative Services Manager I	3	6,877.18	82,526	247,579
4227	Contract Monitor	6	3,904.39	46,853	281,116
4229	Contract Program Monitor	1	6,216.14	74,594	74,594
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1140	Senior Clerk	4	3,430.64	41,168	164,671
2104	Senior Secretary V	1	5,334.86	64,018	64,018
	Total Non-Sworn	23			\$7,822,305
15809	<b>County Services Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	13	11,486.00	137,832	1,791,816
2717	Sergeant	46	9,583.00	114,996	5,289,816
2708	Deputy Bonus I	14	7,904.00	94,848	1,327,872

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Generalist	101	7,274.00	87,288	8,816,088
	Total Sworn	175			\$17,396,769
2448	Supervising Dispatcher	0	\$3,885.29	\$46,624	\$0
2445	Dispatcher I	0	3,135.40	37,625	0
2447	Dispatcher II	0	3,489.54	41,874	0
1140	Senior Clerk	2	3,430.64	41,168	82,335
6040	Automotive Maintenance Assistant	0	3,202.30	38,428	0
1002	Administrative Services Manager I	0	6,877.18	82,526	0
2301	Evidence & Property Custodian II	0	4,060.90	48,731	0
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2745	Law Enforcement Technician	51	4,199.98	50,400	2,570,391
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	0	5,707.28	68,487	0
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	229	3,503.65	42,044	9,628,017
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
1133	Sheriff's Station Clerk II	6	3,709.17	44,510	267,061
	Total Non-Sworn	295			\$12,953,482
<b>15794</b>	<b>Community College Bureau</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Deputy Bonus I	13	7,904.00	94,848	1,233,024
2708	Deputy Generalist	19	7,274.00	87,288	1,658,472
	Total Sworn	49			\$4,948,281
0939	Crime Analyst		\$5,716.46	\$68,597	\$0
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	102	3,503.65	42,044	4,288,462
1140	Senior Clerk	1	3,430.64	41,168	41,168
1133	Sheriff's Station Clerk II	2	3,709.17	44,510	89,020
	Total Non-Sworn	110			\$4,682,519
<b>15827</b>	<b>Community Law Enf. Partnership Prgm</b>				
2719	Lieutenant	1	\$11,486.00	\$137,832	\$137,832
2708	Deputy Generalist	3	7,274.00	87,288	261,864

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	4			\$399,696
0997	Director, Bureau Operations		\$12,202.35	\$146,428	\$0
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
8242FH	Student Worker	1	10.32	NA	21,552
2098	Secretary V	1	4,405.29	52,863	52,863
	Total Non-Sworn	6			\$348,767
<b>15819</b>	<b>Community Oriented Policing Services</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	7	11,486.00	137,832	964,824
2717	Sergeant	26	9,583.00	114,996	2,989,896
2708	Deputy Bonus I	2	7,904.00	94,848	189,696
	Total Sworn	36			\$4,315,593
1229	Operations Assistant II	3	\$4,983.83	\$59,806	\$179,418
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
	Total Non-Sworn	9			\$494,150
<b>15814</b>	<b>Parking Enforcement</b>				
2719	Lieutenant	0	\$11,486.00	\$137,832	\$0
	Total Sworn	0			\$0
2214	Intermediate Typist-Clerk	3	\$3,120.06	\$37,441	\$112,322
2216	Senior Typist-Clerk	1	\$3,515.20	42,182	42,182
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III		5,707.28	68,487	0
2742	Parking Control Officer	69	3,523.78	42,285	2,917,686
2743	Supervising Parking Control Officer	12	4,070.89	48,851	586,209
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
	Total Non-Sworn	90			\$3,953,226
<b>15790</b>	<b>Reserve Forces</b>				

Assignment of Personnel					
ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	3	9,583.00	114,996	344,988
2708	Deputy Bonus I	1	7,904.00	94,848	94,848
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	8			\$973,965
0996	Asst Director, Bureau Operations	1	\$10,558.74	\$126,705	\$126,705
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
1004	Administrative Services Manager III	0	9,760.56	117,127	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2101	Senior Secretary II	0	4,533.81	54,406	0
8242FH	Student Worker	0	10.32	NA	0
2098	Secretary V	1	4,405.29	52,863	52,863
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	6			\$364,655
<b>CONSOLIDATED STATIONS</b>					
2721	Captain	22	\$14,264.72	\$171,177	\$3,765,885
2719	Lieutenant:				
	Community Relations	2	\$11,486.00	\$137,832	275,664
	Liaison	9	11,486.00	137,832	1,240,488
	Detective	15	11,486.00	137,832	2,067,480
	Operations	17	11,486.00	137,832	2,343,144
	Watch Commander	87	11,486.00	137,832	11,991,384
2717	Sergeant:				
	Community Relations	28	\$9,583.00	\$114,996	3,219,888
	Court Liaison	1	9,583.00	114,996	114,996
	Crime Prevention	2	9,583.00	114,996	229,992
	Detective	42	9,583.00	114,996	4,829,832
	Field	298	9,583.00	114,996	34,268,808
	Liaison	3	9,583.00	114,996	344,988
	Operations	16	9,583.00	114,996	1,839,936
	Reserve Coordinator	1	9,583.00	114,996	114,996
	Reserve Forces and DSA	19	9,583.00	114,996	2,184,924
	Special Assignment	66	9,583.00	114,996	7,589,736
	Motor Sergeant (Purchased)	6	10,110.07	121,321	727,925
	Traffic	6	9,583.00	114,996	689,976
	Training	7	9,583.00	114,996	804,972
	Watch	0	9,583.00	114,996	0
2708	Deputy Bonus I:				
	Boat Operator	25	\$7,904.00	\$94,848	2,371,200



## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Canine	1	7,904.00	94,848	94,848
	Court	29	7,904.00	94,848	2,750,592
	Gorman Resident	6	7,904.00	94,848	569,088
	Team Leader	30	7,904.00	94,848	2,845,440
	Master Field Training Officer	22	8,773.44	105,281	2,316,188
	Senior Field Training Officer	124	8,338.72	100,065	12,408,015
	Training	68	7,904.00	94,848	6,449,664
	Investigator	329	7,904.00	94,848	31,204,992
	Watch	108	7,904.00	94,848	10,243,584
2708	Deputy Generalist:				
	Asst. Reserve Coordinator	0	\$7,274.00	\$87,288	0
	Community Relations	10	7,274.00	87,288	872,880
	Desk	0	7,274.00	87,288	0
	Helicopter Observer	1	7,674.07	92,089	92,089
	Jailer	0	7,274.00	87,288	0
	Patrol	2335	7,274.00	87,288	203,817,480
	School Resources	30	7,274.00	87,288	2,618,640
	Special Assignment	1	7,274.00	87,288	87,288
	Motorcycle Enforcement	49	7,674.07	92,089	4,512,353
	Traffic	101	7,274.00	87,288	8,816,088
	Total Sworn	3916			\$370,715,443
1327	Automated Timekeeping Sys Opr	0	\$3,646.36	\$43,756	\$0
1641	Civilian Investigator	1	5,859.15	70,310	70,310
1136	Clerk	0	2,290.33	27,484	0
2704	Community Services Assistant, Sheriff	57	2,756.48	33,078	1,885,433
0939	Crime Analyst	0	5,716.46	68,597	0
2749	Custody Assistant	123	4,890.55	58,687	7,218,445
4334	Forensic Identification Specialist II	0	6,945.09	83,341	0
2590	Information Systems Analyst I	0	6,236.81	74,842	0
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2298	Evidence & Property Custodian I	0	3,455.70	41,468	0
2301	Evidence & Property Custodian II	16	4,060.90	48,731	779,693
1138	Intermediate Clerk	5	3,045.11	36,541	182,706
2214	Intermediate Typist-Clerk	11	3,120.06	37,441	411,848
2745	Law Enforcement Technician	313	4,199.98	50,400	15,775,142
2705FH	Matron	1	20.90	NA	43,647
1227	Operations Assistant Aide	0	3,602.11	43,225	0
1228	Operations Assistant I	3	4,011.38	48,137	144,410
1229	Operations Assistant II	16	4,983.83	59,806	956,895
1230	Operations Assistant III	3	5,707.28	68,487	205,462
2098	Secretary V	22	4,405.29	52,863	1,162,995
0650	Senior Accountant	0	6,345.38	76,145	0
1140	Senior Clerk	14	3,430.64	41,168	576,347
2585	Senior Information Technology Aide	0	4,504.20	54,050	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2828	Security Officer	53	3,503.65	42,044	2,228,318
2827	Security Assistant	2	2,209.93	26,519	53,038
1133	Sheriff's Station Clerk II	283	3,709.17	44,510	12,596,357
1352	Statistical Clerk	2	3,089.86	37,078	74,157
1134	Supervising Sheriff Station Clerk	21	4,482.05	53,785	1,129,478
2329	Warehouse Worker Aide	0	3,267.87	39,214	0
8242FH	Student Worker	6	10.32	NA	129,311
8243FH	Student Professional Worker I	1	12.48	NA	26,049
2216	Senior Typist-Clerk	0	3,515.20	42,182	0
1002	Administrative Services Manager I	0	6,877.18	82,526	0
9937	Supervisor's Staff Assistant I	0	3,929.81	47,158	0
2420	Telephone Operator	32	2,936.02	35,232	1,127,432
	Total Non-Sworn	985			\$46,777,473
<b>15776</b>	<b>Avalon Station</b>				
2721	Captain	1	\$14,264.72	\$171,177	\$171,177
2719	Lieutenant	1	13,381.19	160,574	160,574
2717	Sergeant-Catalina	3	11,164.20	133,970	401,911
2708	Deputy Bonus I-Catalina	6	9,208.16	110,498	662,988
2708	Deputy Generalist-Catalina	7	8,474.21	101,691	711,834
	Total Sworn	18			\$2,108,483
2704	Community Services Assistant, Sheriff	1	\$3,362.91	\$40,355	\$40,355
2745	Law Enforcement Technician	6	5,123.98	61,488	368,927
2705FH	Matron	0	23.20	NA	0
1133	Sheriff's Station Clerk II	0	4,525.19	54,302	0
2749	Custody Assistant	1	5,655.42	67,865	67,865
1228	Operations Assistant II	1	6,080.27	72,963	72,963
	Total Non-Sworn	9			\$550,110
<b>16200</b>	<b>CUSTODY DIVISION</b>				
9968	Division Chief	2	\$18,989.19	\$227,870	\$455,741
2723	Commander	7	16,198.10	194,377	1,360,640
2721	Captain	10	14,264.72	171,177	1,711,766
2719	Lieutenant	70	11,486.00	137,832	9,648,240
2717	Sergeant	224	9,583.00	114,996	25,759,104
2708	Deputy Bonus I	204	7,904.00	94,848	19,348,992
2708	Deputy Generalist	2440	7,274.00	87,288	212,982,720
	Total Sworn	2957			\$271,267,203
6042	Asst Automotive Equipment Coord	1	\$5,248.31	\$62,980	\$62,980

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0647	Accountant II	0	4,732.02		
0648	Accountant III	2	5,300.12	\$56,784	0
0657	Accounting Officer II	1	6,345.38	63,601	127,203
0658	Accounting Officer III	2	8,052.73	76,145	76,145
0642	Accounting Technician I	2	3,540.92	96,633	193,265
0643	Accounting Technician II	1	3,933.22	42,491	84,982
1002	Administrative Services Manager I	7	6,877.18	47,199	47,199
1003	Administrative Services Manager II	2	7,460.66	82,526	577,683
1004	Administrative Services Manager III	0	9,760.56	89,528	179,056
2520	Application Developer I	0	6,361.01	117,127	0
0996	Asst Director, Bureau Operations	0	10,558.74	76,332	0
8042	Asst Hospital Administrator III	1	7,953.85	126,705	0
4820	Asst Manager, Food Services	3	7,856.86	95,446	95,446
6887	Asst Manager, Laundry Services	1	7,856.86	94,282	282,847
1392	Asst Medical Records Director II	0	5,095.61	94,282	94,282
4595	Asst Staff Analyst, HS	1	6,709.68	61,147	0
6383	Butcher	0	3,709.17	80,516	80,516
1258	Casheiring Services Representaive II	12	3,782.11	44,510	0
1257	Casheiring Services Representative I	51	3,397.53	45,385	544,624
5082	Central Services Technician I	0	2,824.15	40,770	2,079,290
5083	Central Services Technician II	1	2,979.23	33,890	0
6405	Chief Cook	5	4,282.91	35,751	35,751
5458	Chief Physician II	1	17,134.00	51,395	256,975
5466	Chief Physician II (No Speciality)	0	17,134.00	205,608	205,608
5480	Chief Physician II M.D.	0	14,677.00	205,608	0
5459	Chief Physician III	1	0.00	176,124	0
5481	Chief Physician III M.D.	0	15,082.00	0	0
1136	Clerk	0	2,290.33	180,984	0
4895	Clinical Laboratory Scientist I	17	5,980.99	27,484	0
4896	Clinical Laboratory Scientist II	2	6,314.11	71,772	1,220,123
5357	Clinical Nurse Specialist	6	10,909.94	75,769	151,539
5299	Clinical Nursing Director II	7	13,117.60	130,919	785,516
5300	Clinical Nursing Director III	1	14,101.42	157,411	1,101,878
6053	Combination Truck Driver	14	3,837.87	169,217	169,217
2704	Community Services Assistant, Sheriff	0	2,756.48	46,054	644,762
6774	Custodian	24	2,550.25	33,078	0
6776	Custodian Working Supervisor	2	2,776.59	30,603	734,471
2749	Custody Assistant	1139	4,635.59	33,319	66,638
2217	Custody Records Clerk I	5	3,291.67	55,627	63,359,218
2218	Custody Records Clerk II	203	3,709.17	39,500	197,500
4745	Dental Assistant	10	2,879.51	44,510	9,035,549
4776	Dental Director I	1	17,395.68	34,554	345,542
4767	Dental Specialist	1	10,986.42	208,748	208,748
4763	Dentist	10	9,857.12	131,837	131,837
4799	Dietetics Advisor	3	5,154.16	118,285	1,182,855
4784	Dietitian	2	4,203.52	61,850	185,550
0997	Director, Bureau Operations	0	12,202.35	50,442	100,884
				146,428	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1063	Director, Jail Programs	1	10,484.12	125,809	125,809
8088	Director, Medical Services	1	12,202.35	146,428	146,428
1857	Education Development Administrator	1	9,760.56	117,127	117,127
1759	Epidemiologist	1	6,860.29	82,323	82,323
2298	Evidence & Property Custodian I	66	3,455.70	41,468	2,736,912
2301	Evidence & Property Custodian II	18	4,060.90	48,731	877,155
2303	Evidence & Property Custodian III	2	4,287.36	51,448	102,897
6769	Floor Care Specialist	4	2,824.15	33,890	135,559
4794	Food Services Chief	1	6,482.21	77,786	77,786
4791	Food Services Manager	3	5,604.64	67,256	201,767
6411	Food Services Worker	0	2,358.92	28,307	0
7959	Graphic Artist	1	4,515.27	54,183	54,183
6402	Head Cook	28	3,933.22	47,199	1,321,563
2225	Head Custody Records Clerk	10	5,392.34	64,708	647,081
6423	Head Food Service Worker	9	3,150.74	37,809	340,280
0345	Head Plant Nursery Worker	1	4,438.02	53,256	53,256
7617	Head Sewing Worker	2	3,447.32	41,368	82,736
1416	Health Information Associate	17	4,685.54	56,226	955,850
1409	Health Information Management Supervisor	7	5,513.35	66,160	463,121
1411	Health Information Manager	0	6,314.11	75,769	0
1410	Health Information Mgmt Senior Supervisor	1	5,820.90	69,851	69,851
1418	Health Information Senior Technician	2	5,222.49	62,670	125,340
1417	Health Information Technician	5	4,947.05	59,365	296,823
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2574	Information Technology Manager III	0	11,351.06	136,213	0
6777	Inmate Crew Leader	29	2,824.15	33,890	982,803
6779	Inmate Crew Supervisor	3	3,089.86	37,078	111,235
0343	Institutional Gardening Manager	3	4,438.02	53,256	159,769
6766	Institutional Laborer	4	2,893.58	34,723	138,892
6796	Institutional Services Supervisor	2	3,438.98	41,268	82,535
1138	Intermediate Clerk	42	3,045.11	36,541	1,534,734
6416	Intermediate Food Service Worker	47	2,482.71	29,793	1,400,250
2214	Intermediate Typist-Clerk	114	3,120.06	37,441	4,268,238
6875	Laundry Supervisor I	14	3,489.66	41,876	586,263
6878	Laundry Supervisor II	5	4,101.15	49,214	246,069
6881	Laundry Supervisor III	1	5,078.82	60,946	60,946
6832	Laundry Worker	1	2,296.00	27,552	27,552
2745	Law Enforcement Technician	30	4,199.98	50,400	1,511,994
5104	Licensed Vocational Nurse I	0	3,567.08	42,805	0
2111	Management Secretary V	2	5,946.48	71,358	142,716
4821	Manager, Food Services	1	9,064.42	108,773	108,773
6888	Manager, Laundry Services	1	9,064.42	108,773	108,773
2705FH	Matron	2	20.90	43,647	87,294
1400	Medical Record Technician I	0	3,356.37	40,276	0
1401	Medical Record Technician II	0	3,736.25	44,835	0
1394	Medical Records Director I	0	5,646.43	67,757	0
1389	Medical Records Supervisor I	4	3,885.29	46,624	186,494

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1390	Medical Records Supervisor II	1	4,182.78	50,193	50,193
2180	Medical Stenographer	1	3,809.89	45,719	45,719
2209	Medical Transcriber Typist	2	3,673.16	44,078	88,156
6049	Medium Truck Driver	6	3,447.32	41,368	248,207
5286	Nurse Manager	20	12,872.00	154,464	3,089,280
5121	Nurse Practitioner	24	10,542.56	126,511	3,036,257
5107	Nursing Assistant, Sheriff	224	4,173.60	50,083	11,218,642
5100	Nursing Attendant II	106	2,659.68	31,916	3,383,110
5214	Nursing Instructor	12	9,898.05	118,777	1,425,319
1228	Operations Assistant I	43	4,011.38	48,137	2,069,871
1229	Operations Assistant II	39	4,983.83	59,806	2,332,431
1230	Operations Assistant III	16	5,707.28	68,487	1,095,797
5595	Orthopedic Technician	2	3,763.60	45,163	90,326
5512	Pharmacist	51	9,131.54	109,579	5,588,504
5501	Pharmacy Helper	3	3,252.07	39,025	117,074
5516	Pharmacy Supervisor I	6	10,718.93	128,627	771,763
5529	Pharmacy Svs Chief II	1	11,122.91	133,475	133,475
5504	Pharmacy Technician	60	3,430.64	41,168	2,470,061
4977	Phlebotomy Technician I	28	3,022.94	36,275	1,015,708
5455-54	Physician Specialist Family Practice	38	17,606.50	211,278	8,028,564
5476-61	Physician Specialist Int Med-Hem/Onc	24	21,872.00	262,464	6,299,136
5477	Physician Specialist, M.D. Internal Medicine	0	12,410.00	148,920	0
5477	Physician Specialist, M.D. Radiology	0	14,214.00	170,568	0
5475	Physician, MD	0	15,794.50	189,534	0
5047	Physician's Assistant	0	8,438.87	101,266	0
7374	Power Equipment Operator	2	5,120.76	61,449	122,898
7433F	Power Equipment Technician	0	5,050.54	60,607	0
2343	Procurement Aide	2	3,515.20	42,182	84,365
2344	Procurement Assistant I	1	3,904.39	46,853	46,853
2346	Procurement Assistant II	2	4,351.39	52,217	104,433
5230	Public Health Nurse	6	9,058.17	108,698	652,188
5798	Radiologic Technologist	22	5,133.35	61,600	1,355,204
5799	Radiologic Technologist - Special Procedures	2	5,418.94	65,027	130,054
5139	Registered Nurse I, Sheriff	326	8,126.92	97,523	31,792,501
5140	Registered Nurse II, Sheriff	258	8,370.73	100,449	25,915,766
5141	Registered Nurse III, Sheriff	67	8,621.85	103,462	6,931,969
5261FH	Relief Nurse	0	47.77	NA	0
2095	Secretary II	0	3,745.37	44,944	0
2098	Secretary V	12	4,405.29	52,863	634,361
2827	Security Assistant	7	2,209.93	26,519	185,634
2828	Security Officer	15	3,503.65	42,044	630,656
6377	Senior Baker	1	3,837.87	46,054	46,054
6386	Senior Butcher	0	4,101.15	49,214	0
1140	Senior Clerk	11	3,430.64	41,168	452,844
6399	Senior Cook	108	3,480.99	41,772	4,511,358
4792	Senior Food Services Manager	2	5,975.99	71,712	143,424
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0

## Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
2547	Senior IT Technical Support Analyst	0	6,584.26	79,011	0
6836	Senior Laundry Worker	33	2,657.75	31,893	1,052,471
1402	Senior Medical Record Technician	0	3,894.84	46,738	0
2101	Senior Secretary II	1	4,533.81	54,406	54,406
2102	Senior Secretary III		4,786.63	57,440	0
2103	Senior Secretary IV	1	5,053.77	60,645	60,645
2104	Senior Secretary V	5	5,334.86	64,018	320,091
7615	Senior Sewing Worker	1	2,936.02	35,232	35,232
5337	Senior Staff Nurse, Sheriff	0	6,252.12	75,025	0
1752	Senior Statistical Analyst	1	4,922.63	59,072	59,072
2216	Senior Typist-Clerk	34	3,515.20	42,182	1,434,201
2389	Service Unit Materials Manager I	0	5,859.15	70,310	0
1132	Sheriff's Station Clerk I	0	3,276.21	39,314	0
1133	Sheriff's Station Clerk II	12	3,709.17	44,510	534,121
1160	Sign Language Specialist	2	4,934.78	59,217	118,435
4593	Staff Analyst, Health	1	7,479.00	89,748	89,748
8242FH	Student Worker	0	10.32	NA	0
1260	Supervising Cashiering Services Rep.	5	4,213.94	50,567	252,837
4903	Supervising Clinical Laboratory Scientist I	1	6,715.45	80,585	80,585
4904	Supervising Clinical Laboratory Scientist II	1	7,411.79	88,941	88,941
2220	Supervising Custody Records Clerk	17	4,111.28	49,335	838,701
4747	Supervising Dental Assistant	1	3,210.12	38,521	38,521
2304	Supervising Evidence & Prop Custodian	4	4,778.88	57,347	229,386
1403	Supervising Medical Records Technician I	0	4,111.28	49,335	0
1404	Supervising Medical Records Technician II	0	4,329.97	51,960	0
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
1232	Supervising Operations Assistant II	1	7,136.28	85,635	85,635
7377	Supervising Power Equip Operator	1	5,554.36	66,652	66,652
5804	Supervising Radiologic Technologist I	2	5,917.15	71,006	142,012
5810	Supervising Radiologic Technologist II	1	6,579.25	78,951	78,951
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
5340	Supervising Staff Nurse I	89	9,421.33	113,056	10,061,978
2219	Supervising Typist-Clerk	0	3,515.20	42,182	0
8262	Veteran Intern, Hvy Maint Oper Support	0	3,140.42	37,685	0
8598	Vocational Workshop Instructor	8	4,991.86	59,902	479,218
2329	Warehouse Worker Aide	11	3,267.87	39,214	431,359
2331	Warehouse Worker I	14	3,447.32	41,368	579,150
2332	Warehouse Worker II	12	3,837.87	46,054	552,653
2333	Warehouse Worker III	1	4,050.92	48,611	48,611
2234	Word Processor I	0	3,332.07	39,985	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	3841			\$249,689,356

**Weighted Average Salaries for Special Units**

	<b>Adjustment Factor</b>	<b>Custody Assistant</b>	<b>Generalist</b>	<b>Bonus I</b>	<b>Bonus II</b>	<b>Sergeant</b>	<b>Lieutenant</b>	<b>Captain</b>
Weighted Monthly Salary		\$4,635.59	\$7,274.00	\$7,904.00	\$9,641.00	\$9,583.00	\$11,486.00	\$14,264.72
Catalina or Arson/Explosives Detail	11.000%		\$8,074.14	\$8,773.44	\$10,701.51	\$10,637.13	\$12,749.46	
Divers/Emergency Services Detail	5.500%			\$8,338.72	\$10,171.26	\$10,110.07	\$12,117.73	
Pilots	5.500%				\$10,171.26			
	16.500%					\$11,164.20		
	11.000%						\$12,749.46	\$15,833.84
Observers/Motor Officers	5.500%		\$7,674.07			\$10,110.07		
Sheriff's Station Jailer	5.500%	\$4,890.55						
Manpower Bonus - Catalina								
Sworn	16.500%		\$8,474	\$9,208	\$11,232	\$11,164	\$13,381	
Non-Sworn	22.000%							

Estimated Weighted Sworn Salaries							
ItemNumber/ Title	Salary Component	Adjustment Factor	Adjusted Monthly S&W	Number of Positions	Weighted Monthly Salary	Adjusted Annual Salary	
2708 Deputy Sheriff - Generalist	Base Rate		\$6,511				
	Salary Increase	5.086%	6,843				
	Top Step Variance	96.1645%	6,580				
	POST Certificate - Basic	6.50%	7,008	2,504	\$2,679		
	POST Certificate - Inter.	9.50%	7,205	1,241	1,365		
	POST Certificate - Adv.	12.50%	7,403	1,919	2,169		
	Longevity - 20 years	3.00%	7,625	404	470		
	Longevity - 25 years	4.00%	7,930	339	410		
	Longevity - 30 years	4.00%	8,247	143	180		
	Total					\$7,274	\$87,288
2708 Deputy Sheriff Bonus I	Base Rate		\$6,874				
	Salary Increase	5.086%	7,224				
	Top Step Variance	96.1645%	6,947				
	POST Certificate - Basic	6.50%	7,398	181	\$563		
	POST Certificate - Inter.	9.50%	7,607	264	844		
	POST Certificate - Adv.	12.50%	7,815	1,197	3,934		
	Longevity - 20 years	3.00%	8,050	323	1,093		
	Longevity - 25 years	4.00%	8,372	305	1,074		
	Longevity - 30 years	4.00%	8,706	108	395		
	Total					\$7,904	\$94,848
	Sr Field Training Officer	5.500%					\$100,065
	Mr Field Training Officer	11.000%					\$105,281
2708 Deputy Sheriff - Bonus II	Base Rate		\$8,210				
	Salary Increase	5.086%	8,627				
	Top Step Variance	96.1645%	8,296				
	POST Certificate - Basic	6.50%	8,836	9	\$170		
	POST Certificate - Inter.	9.50%	9,085	14	272		
	POST Certificate - Adv.	12.50%	9,333	221	4,417		
	Longevity - 20 years	3.00%	9,613	54	1,112		
	Longevity - 25 years	4.00%	9,998	108	2,312		
	Longevity - 30 years	4.00%	10,398	61	1,358		
	Total					\$9,641	\$115,692



Estimated Weighted Sworn Salaries						
ItemNumber/ Title	Salary Component	Adjustment Factor	Adjusted Monthly S&W	Number of Positions	Weighted Monthly Salary	Adjusted Annual Salary
2717 Sergeant	Base Rate		\$8,210			
	Salary Increase	5.086%	8,627			
	Top Step Variance	96.1645%	8,296			
	POST Certificate - Basic	6.50%	8,836	40	\$166	
	POST Certificate - Inter.	9.50%	9,085	78	332	
	POST Certificate - Adv.	12.50%	9,333	1,087	4,754	
	Longevity - 20 years	3.00%	9,613	306	1,378	
	Longevity - 25 years	4.00%	9,998	440	2,061	
	Longevity - 30 years	4.00%	10,398	183	892	
	Total					\$9,583
2719 Lieutenant	Base Rate		\$9,755			
	Salary Increase	5.086%	10,252			
	Top Step Variance	96.1645%	9,858			
	POST Certificate - Basic	6.50%	10,499	2	\$29	
	POST Certificate - Inter.	9.50%	10,795	8	119	
	POST Certificate - Adv.	12.50%	11,091	369	5,645	
	Longevity - 20 years	3.00%	11,423	70	1,103	
	Longevity - 25 years	4.00%	11,880	173	2,835	
	Longevity - 30 years	4.00%	12,355	103	1,755	
	Total					\$11,486
2721 Captain	Base Rate		\$12,001			
	Salary Increase	5.086%	12,611			
	Top Step Variance	96.1645%	12,128			
	POST Certificate - Basic	6.500%	12,916	1	\$92	
	POST Certificate - Inter.	9.500%	13,280	1	95	
	POST Certificate - Adv.	12.500%	13,644	68	6,627	
	Longevity - 20 years	3.00%	14,053	8	803	
	Longevity - 25 years	4.00%	14,615	20	2,088	
	Longevity - 30 years	4.00%	15,200	42	4,560	
	Total					\$14,265
2723 Commander	Base Rate		\$13,542			
	Salary Increase	5.086%	14,231			
	Top Step Variance	96.1645%	13,685			
	POST Certificate - Basic	6.500%	14,575	0	\$0	
	POST Certificate - Inter.	9.500%	14,986	0	0	
	POST Certificate - Adv.	12.500%	15,396	28	7,838	
	Longevity - 20 years	3.00%	15,858	0	0	
	Longevity - 25 years	4.00%	16,492	5	1,499	
	Longevity - 30 years	4.00%	17,152	22	6,861	
	Total					\$16,198

<b>Estimated Weighted Sworn Salaries</b>						
<b>ItemNumber/ Title</b>	<b>Salary Component</b>	<b>Adjustment Factor</b>	<b>Adjusted Monthly S&amp;W</b>	<b>Number of Positions</b>	<b>Weighted Monthly Salary</b>	<b>Adjusted Annual Salary</b>
9968 Division Chief	Base Rate		\$16,087			
	Salary Increase	5.086%	16,905			
	MAPP Variance	94.6341%	15,998			
	POST Certificate - Inter.	9.500%	17,518	0	\$0	
	POST Certificate - Adv.	12.500%	17,998	11	8,999	
	Longevity - 20 years	3.00%	18,538	0	0	
	Longevity - 25 years	4.00%	19,279	1	876	
	Longevity - 30 years	4.00%	20,051	10	9,114	
	<b>Total</b>				<b>\$18,989</b>	<b>\$227,870</b>
9969 Assistant Sheriff	Base Rate		\$18,591			
	Salary Increase	5.086%	19,536			
	MAPP Variance	94.6341%	18,488			
	POST Certificate - Inter.	9.500%	20,244	0	\$0	
	POST Certificate - Adv.	12.500%	20,799	3	20,799	
	Longevity - 20 years	3.00%	21,423	0	0	
	Longevity - 25 years	4.00%	22,280	2	2,025	
	Longevity - 30 years	4.00%	23,171	1	1,053	
	<b>Total</b>				<b>\$23,878</b>	<b>\$286,536</b>
9994 Sheriff	Base Rate		\$24,983	1	\$24,983	\$299,800
2707 Deputy Sheriff Trainee	Salary Increase Third Step	5.086% \$5,242	\$5,509	105	5,509	
	<b>Total</b>			<b>105</b>	<b>\$5,509</b>	<b>\$66,103</b>

**Tab 17**

## OMB Circulars and Guidance

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15 months, obtained by combining the period described in subparagraph (f)(1) of this subsection with the next regular cost accounting period. A change in the educational institution's cost accounting period is a change in accounting practices for which an adjustment in the sponsored agreement price may be required.

### 5. Illustrations

(a) An educational institution allocates indirect expenses for Organized Research on the basis of a modified total direct cost base. In a proposal for a sponsored agreement, it estimates the allocable expenses based solely on the estimated amount of indirect costs allocated to Organized Research and the amount of the modified total direct cost base estimated to be incurred during the 8 months in which performance is scheduled to be commenced and completed. Such a proposal would be in violation of the requirements of this standard that the calculation of the amounts of both the indirect cost pools and the allocation bases be based on the educational institution's cost accounting period.

(b) An educational institution whose cost accounting period is the calendar year, installs a computer service center to begin operations on May 1. The operating expense related to the new service center is expected to be material in amount, will be accumulated in an intermediate cost objective, and will be allocated to the benefitting cost objectives on the basis of measured usage. The total operating expenses of the computer service center for the 8-month part of the cost accounting period may be allocated to the benefitting cost objectives of that same 8-month period.

(c) An educational institution changes its fiscal year from a calendar year to the 12-month period ending May 31. For financial reporting purposes, it has a 5-month transitional "fiscal year." The same 5-month period must be used as the transitional cost accounting period; it may not be combined, because the transitional period would be longer than 15 months. The new fiscal year must be adopted thereafter as its regular cost accounting period. The change in its cost accounting period is a change in accounting practices; adjustments of the sponsored agreement prices may thereafter be required.

(d) Financial reports are prepared on a calendar year basis on a university-wide basis. However, the contracting segment does all internal financial planning, budgeting, and internal reporting on the basis of a twelve month period ended June 30. The contracting parties agree to use the period ended June 30 and they agree to overhead rates on the June 30 basis. They also agree on a technique for prorating fiscal year assignment of the university's central system office expenses between such June 30 periods. This practice is permitted by the standard.

(e) Most financial accounts and sponsored agreement cost records are maintained on the basis of a fiscal year which ends November 30 each year. However, employee vacation allowances are regularly managed on the basis of a "vacation year" which ends September 30 each year. Vacation expenses are estimated uniformly during each "vacation year." Adjustments are made each October to adjust the accrued liability to actual, and the estimating rates are modified to the extent deemed appropriate. This use of a separate annual period for determining the amounts of vacation expense is permitted.

Attachment B to Appendix A—CASB's Disclosure Statement (DS-2) is available on the OMB Web site at [http://www.whitehouse.gov/omb/grants/a21-appx\\_b.pdf](http://www.whitehouse.gov/omb/grants/a21-appx_b.pdf)

Attachment C to Appendix A—Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals is available on the OMB Web site at [http://www.whitehouse.gov/omb/grants/a21-appx\\_c.pdf](http://www.whitehouse.gov/omb/grants/a21-appx_c.pdf)

### PARTS 221–224 [RESERVED]

## PART 225—COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS (OMB CIRCULAR A-87)

- Sec.  
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225.10 Authority.  
225.15 Background.  
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APPENDIX A TO PART 225—GENERAL PRINCIPLES FOR DETERMINING ALLOWABLE COSTS

APPENDIX B TO PART 225—SELECTED ITEMS OF COST

APPENDIX C TO PART 225—STATE/LOCAL-WIDE CENTRAL SERVICE COST ALLOCATION PLANS

APPENDIX D TO PART 225—PUBLIC ASSISTANCE COST ALLOCATION PLANS

APPENDIX E TO PART 225—STATE AND LOCAL INDIRECT COST RATE PROPOSALS

AUTHORITY: 31 U.S.C. 503; 31 U.S.C. 1111; 41 U.S.C. 405; Reorganization Plan No. 2 of 1970; E.O. 11541, 35 FR 10737, 3 CFR, 1966–1970, p. 939.

SOURCE: 70 FR 51910, Aug. 31, 2005, unless otherwise noted.

## § 225.5

### § 225.5 Purpose.

This part establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units).

### § 225.10 Authority.

This part is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Chief Financial Officers Act of 1990; Reorganization Plan No. 2 of 1970; and Executive Order No. 11541 ("Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President").

### § 225.15 Background.

As part of the government-wide grant streamlining effort under Public Law 106-107, Federal Financial Award Management Improvement Act of 1999, OMB led an interagency workgroup to simplify and make consistent, to the extent feasible, the various rules used to award Federal grants. An interagency task force was established in 2001 to review existing cost principles for Federal awards to State, local, and Indian tribal governments; colleges and universities; and non-profit organizations. The task force studied "Selected Items of Cost" in each of the three cost principles to determine which items of costs could be stated consistently and/or more clearly.

### § 225.20 Policy.

This part establishes principles and standards to provide a uniform approach for determining costs and to promote effective program delivery, efficiency, and better relationships between governmental units and the Federal Government. The principles are for determining allowable costs only. They are not intended to identify the circumstances or to dictate the extent of Federal and governmental unit participation in the financing of a particular Federal award. Provision for profit or

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other increment above cost is outside the scope of this part.

### § 225.25 Definitions.

Definitions of key terms used in this part are contained in Appendix A to this part, Section B.

### § 225.30 OMB responsibilities.

The Office of Management and Budget (OMB) will review agency regulations and implementation of this part, and will provide policy interpretations and assistance to insure effective and efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented.

### § 225.35 Federal agency responsibilities.

Agencies responsible for administering programs that involve cost reimbursement contracts, grants, and other agreements with governmental units shall issue regulations to implement the provisions of this part and its appendices.

### § 225.40 Effective date of changes.

This part is effective August 31, 2005.

### § 225.45 Relationship to previous issuance.

(a) The guidance in this part previously was issued as OMB Circular A-87. Appendix A to this part contains the guidance that was in Attachment A (general principles) to the OMB circular; appendix B contains the guidance that was in Attachment B (selected items of cost); appendix C contains the information that was in Attachment C (state/local-wide central service cost allocation plans); appendix D contains the guidance that was in Attachment D (public assistance cost allocation plans); and appendix E contains the guidance that was in Attachment E (state and local indirect cost rate proposals).

(b) This part supersedes OMB Circular A-87, as amended May 10, 2004, which superseded Circular A-87, as amended and issued May 4, 1995.

**§ 225.50 Policy review date.**

This part will have a policy review three years from the date of issuance.

**§ 225.55 Information contact.**

Further information concerning this part may be obtained by contacting the Office of Federal Financial Management, Financial Standards and Reporting Branch, Office of Management and Budget, Washington, DC 20503, telephone 202-395-3993.

APPENDIX A TO PART 225—GENERAL  
PRINCIPLES FOR DETERMINING AL-  
LOWABLE COSTS

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*A. Purpose and Scope*

1. Objectives. This Appendix establishes principles for determining the allowable costs incurred by State, local, and federally-recognized Indian tribal governments (governmental units) under grants, cost reimbursement contracts, and other agreements with the Federal Government (collectively referred to in this appendix and other appendices to 2 CFR part 225 as "Federal awards"). The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal or governmental unit participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. Provision for profit or other increment above cost is outside the scope of 2 CFR part 225.

## 2. Policy guides.

a. The application of these principles is based on the fundamental premises that:

(1) Governmental units are responsible for the efficient and effective administration of Federal awards through the application of sound management practices.

(2) Governmental units assume responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

(3) Each governmental unit, in recognition of its own unique combination of staff, facilities, and experience, will have the primary responsibility for employing whatever form of organization and management techniques may be necessary to assure proper and efficient administration of Federal awards.

b. Federal agencies should work with States or localities which wish to test alternative mechanisms for paying costs for administering Federal programs. The Office of Management and Budget (OMB) encourages Federal agencies to test fee-for-service alternatives as a replacement for current cost-reimbursement payment methods in response to the National Performance Review's (NPR) recommendation. The NPR recommended the fee-for-service approach to reduce the burden associated with maintaining systems for charging administrative costs to Federal programs and preparing and approving cost allocation plans. This approach should also increase incentives for administrative efficiencies and improve outcomes.

## 3. Application.

a. These principles will be applied by all Federal agencies in determining costs incurred by governmental units under Federal awards (including subawards) except those with (1) publicly-financed educational institutions subject to, 2 CFR part 220, Cost Principles for Educational Institutions (OMB Circular A-21), and (2) programs administered

by publicly-owned hospitals and other providers of medical care that are subject to requirements promulgated by the sponsoring Federal agencies. However, 2 CFR part 225 does apply to all central service and department/agency costs that are allocated or billed to those educational institutions, hospitals, and other providers of medical care or services by other State and local government departments and agencies.

b. All subawards are subject to those Federal cost principles applicable to the particular organization concerned. Thus, if a subaward is to a governmental unit (other than a college, university or hospital), 2 CFR part 225 shall apply; if a subaward is to a commercial organization, the cost principles applicable to commercial organizations shall apply; if a subaward is to a college or university, 2 CFR part 220 (Circular A-21) shall apply; if a subaward is to a hospital, the cost principles used by the Federal awarding agency for awards to hospitals shall apply, subject to the provisions of subsection A.3.a. of this Appendix; if a subaward is to some other non-profit organization, 2 CFR part 230, Cost Principles for Non-Profit Organizations (Circular A-122), shall apply.

c. These principles shall be used as a guide in the pricing of fixed price arrangements where costs are used in determining the appropriate price.

d. Where a Federal contract awarded to a governmental unit incorporates a Cost Accounting Standards (CAS) clause, the requirements of that clause shall apply. In such cases, the governmental unit and the cognizant Federal agency shall establish an appropriate advance agreement on how the governmental unit will comply with applicable CAS requirements when estimating, accumulating and reporting costs under CAS-covered contracts. The agreement shall indicate that 2 CFR part 225 (OMB Circular A-87) requirements will be applied to other Federal awards. In all cases, only one set of records needs to be maintained by the governmental unit.

e. Conditional exemptions.

(1) OMB authorizes conditional exemption from OMB administrative requirements and cost principles for certain Federal programs with statutorily-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the Executive department or establishment. A Federal agency shall consult with OMB during its consideration of whether to grant such an exemption.

(2) To promote efficiency in State and local program administration, when Federal non-entitlement programs with common purposes have specific statutorily-authorized consolidated planning and consolidated administrative funding and where most of the State agency's resources come from non-

Federal sources, Federal agencies may exempt these covered State-administered, non-entitlement grant programs from certain OMB grants management requirements. The exemptions would be from all but the allocability of costs provisions of Appendix A subsection C.3 of 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87); Appendix A, Section C.4 of 2 CFR 220, Cost Principles for Educational Institutions (Circular A-21); Appendix A, subsection A.4 of 2 CFR 230 Cost Principles for Non-Profit Organizations (Circular A-122); and from all of the administrative requirements provisions of 2 CFR part 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (Circular A-110), and the agencies' grants management common rule.

(3) When a Federal agency provides this flexibility, as a prerequisite to a State's exercising this option, a State must adopt its own written fiscal and administrative requirements for expending and accounting for all funds, which are consistent with the provisions of 2 CFR part 225 (OMB Circular A-87), and extend such policies to all subrecipients. These fiscal and administrative requirements must be sufficiently specific to ensure that: Funds are used in compliance with all applicable Federal statutory and regulatory provisions, costs are reasonable and necessary for operating these programs, and funds are not used for general expenses required to carry out other responsibilities of a State or its subrecipients.

#### B. Definitions

1. "Approval or authorization of the awarding or cognizant Federal agency" means documentation evidencing consent prior to incurring a specific cost. If such costs are specifically identified in a Federal award document, approval of the document constitutes approval of the costs. If the costs are covered by a State/local-wide cost allocation plan or an indirect cost proposal, approval of the plan constitutes the approval.

2. "Award" means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.

3. "Awarding agency" means (a) with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and (b) with respect to a subaward, the party that awarded the subaward.

4. "Central service cost allocation plan" means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

5. "Claim" means a written demand or written assertion by the governmental unit or grantor seeking, as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of award terms, or other relief arising under or relating to the award. A voucher, invoice or other routine request for payment that is not a dispute when submitted is not a claim. Appeals, such as those filed by a governmental unit in response to questioned audit costs, are not considered claims until a final management decision is made by the Federal awarding agency.

6. "Cognizant agency" means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under 2 CFR part 225 on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies.

7. "Common Rule" means the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; Final Rule" originally issued at 53 FR 8034-8103 (March 11, 1988). Other common rules will be referred to by their specific titles.

8. "Contract" means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to): Awards and notices of awards; job orders or task orders issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and, bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301 *et seq.*

9. "Cost" means an amount as determined on a cash, accrual, or other basis acceptable to the Federal awarding or cognizant agency. It does not include transfers to a general or similar fund.

10. "Cost allocation plan" means central service cost allocation plan, public assistance cost allocation plan, and indirect cost rate proposal. Each of these terms is further defined in this section.

11. "Cost objective" means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

12. "Federally-recognized Indian tribal government" means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any native village as defined in Section 3 of the Alaska Native Claims Settlement Act, 85 Stat. 688) certified

by the Secretary of the Interior as eligible for the special programs and services provided through the Bureau of Indian Affairs.

13. "Governmental unit" means the entire State, local, or federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award.

14. "Grantee department or agency" means the component of a State, local, or federally-recognized Indian tribal government which is responsible for the performance or administration of all or some part of a Federal award.

15. "Indirect cost rate proposal" means the documentation prepared by a governmental unit or component thereof to substantiate its request for the establishment of an indirect cost rate as described in Appendix E of 2 CFR part 225.

16. "Local government" means a county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (whether or not incorporated as a non-profit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government.

17. "Public assistance cost allocation plan" means a narrative description of the procedures that will be used in identifying, measuring and allocating all administrative costs to all of the programs administered or supervised by State public assistance agencies as described in Appendix D of 2 CFR part 225.

18. "State" means any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments.

#### C. Basic Guidelines

1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.

b. Be allocable to Federal awards under the provisions of 2 CFR part 225.

c. Be authorized or not prohibited under State or local laws or regulations.

d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.

e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.

f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a



direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

g. Except as otherwise provided for in 2 CFR part 225, be determined in accordance with generally accepted accounting principles.

h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.

i. Be the net of all applicable credits.

j. Be adequately documented.

2. Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally-funded. In determining reasonableness of a given cost, consideration shall be given to:

a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.

b. The restraints or requirements imposed by such factors as: Sound business practices; arm's-length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.

c. Market prices for comparable goods or services.

d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.

e. Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.

3. Allocable costs.

a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

b. All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.

c. Any cost allocable to a particular Federal award or cost objective under the principles provided for in 2 CFR part 225 may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.

d. Where an accumulation of indirect costs will ultimately result in charges to a Federal

award, a cost allocation plan will be required as described in Appendices C, D, and E to this part.

4. Applicable credits.

a. Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: Purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

b. In some instances, the amounts received from the Federal Government to finance activities or service operations of the governmental unit should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to Federal awards. (See Appendix B to this part, item 11, "Depreciation and use allowances," for areas of potential application in the matter of Federal financing of activities.)

D. *Composition of Cost*

1. Total cost. The total cost of Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits.

2. Classification of costs. There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. Guidelines for determining direct and indirect costs charged to Federal awards are provided in the sections that follow.

E. *Direct Costs*

1. General. Direct costs are those that can be identified specifically with a particular final cost objective.

2. Application. Typical direct costs chargeable to Federal awards are:

a. Compensation of employees for the time devoted and identified specifically to the performance of those awards.

b. Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.

c. Equipment and other approved capital expenditures.

d. Travel expenses incurred specifically to carry out the award.

3. Minor items. Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.

*F. Indirect Costs*

1. General. Indirect costs are those: Incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

2. Cost allocation plans and indirect cost proposals. Requirements for development and submission of cost allocation plans and indirect cost rate proposals are contained in Appendices C, D, and E to this part.

3. Limitation on indirect or administrative costs.

a. In addition to restrictions contained in 2 CFR part 225, there may be laws that further limit the amount of administrative or indirect cost allowed.

b. Amounts not recoverable as indirect costs or administrative costs under one Federal award may not be shifted to another Federal award, unless specifically authorized by Federal legislation or regulation.

*G. Interagency Services.* The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rate share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix C to this part.

*H. Required Certifications.* Each cost allocation plan or indirect cost rate proposal required by Appendices C and E to this part must comply with the following:

1. No proposal to establish a cost allocation plan or an indirect cost rate, whether submitted to a Federal cognizant agency or maintained on file by the governmental unit, shall be acceptable unless such costs have been certified by the governmental unit

using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices C and E to this part. The certificate must be signed on behalf of the governmental unit by an individual at a level no lower than chief financial officer of the governmental unit that submits the proposal or component covered by the proposal.

2. No cost allocation plan or indirect cost rate shall be approved by the Federal Government unless the plan or rate proposal has been certified. Where it is necessary to establish a cost allocation plan or an indirect cost rate and the governmental unit has not submitted a certified proposal for establishing such a plan or rate in accordance with the requirements, the Federal Government may either disallow all indirect costs or unilaterally establish such a plan or rate. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant Federal agency and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because of failure of the governmental unit to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

APPENDIX B TO PART 225—SELECTED  
ITEMS OF COST

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Sections 1 through 43 provide principles to be applied in establishing the allowability or unallowability of certain items of cost. These principles apply whether a cost is treated as direct or indirect. A cost is allowable for Federal reimbursement only to the extent of benefits received by Federal awards and its conformance with the general policies and principles stated in Appendix A to this part. Failure to mention a particular item of cost in these sections is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment or standards provided for similar or related items of cost.

1. *Advertising and public relations costs.*

a. The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

b. The term public relations includes community relations and means those activities dedicated to maintaining the image of the governmental unit or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

c. The only allowable advertising costs are those which are solely for:

- (1) The recruitment of personnel required for the performance by the governmental unit of obligations arising under a Federal award;
- (2) The procurement of goods and services for the performance of a Federal award;
- (3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when governmental units are reimbursed for disposal costs at a predetermined amount; or
- (4) Other specific purposes necessary to meet the requirements of the Federal award.

d. The only allowable public relations costs are:

(1) Costs specifically required by the Federal award;

(2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards (these costs are considered necessary as part of the outreach effort for the Federal award); or

(3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary keep the public informed on matters of public concern, such as notices of Federal contract/grant awards, financial matters, etc.

e. Costs identified in subsections c and d if incurred for more than one Federal award or for both sponsored work and other work of the governmental unit, are allowable to the extent that the principles in Appendix A to this part, sections E. ("Direct Costs") and F. ("Indirect Costs") are observed.

f. Unallowable advertising and public relations costs include the following:

(1) All advertising and public relations costs other than as specified in subsections 1, c, d, and e of this appendix;

(2) Costs of meetings, conventions, convocations, or other events related to other activities of the governmental unit, including:

(a) Costs of displays, demonstrations, and exhibits;

(b) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and

(c) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;

(3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;

(4) Costs of advertising and public relations designed solely to promote the governmental unit.

2. *Advisory councils.* Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the Federal awarding agency or as an indirect cost where allocable to Federal awards.

3. *Alcoholic beverages.* Costs of alcoholic beverages are unallowable.

4. *Audit costs and related services.*

a. The costs of audits required by, and performed in accordance with, the Single Audit Act, as implemented by Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Also see 31 U.S.C. 7505(b) and section 230 ("Audit Costs") of Circular A-133.

b. Other audit costs are allowable if included in a cost allocation plan or indirect

cost proposal, or if specifically approved by the awarding agency as a direct cost to an award.

c. The cost of agreed-upon procedures engagements to monitor subrecipients who are exempted from A-133 under section 200(d) are allowable, subject to the conditions listed in A-133, section 230 (b)(2).

5. *Bad debts.* Bad debts, including losses (whether actual or estimated) arising from uncollectible accounts and other claims, related collection costs, and related legal costs, are unallowable.

6. *Bonding costs.*

a. Bonding costs arise when the Federal Government requires assurance against financial loss to itself or others by reason of the act or default of the governmental unit. They arise also in instances where the governmental unit requires similar assurance. Included are such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds.

b. Costs of bonding required pursuant to the terms of the award are allowable.

c. Costs of bonding required by the governmental unit in the general conduct of its operations are allowable to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

7. *Communication costs.* Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like are allowable.

8. *Compensation for personal services.*

a. General. Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of this and other appendices under 2 CFR Part 225, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established policy of the governmental unit consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a governmental unit's laws and rules and meets merit system or other requirements required by Federal law, where applicable; and

(3) Is determined and supported as provided in subsection h.

b. Reasonableness. Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the governmental unit. In cases where the kinds of employees required for Federal awards are not

found in the other activities of the governmental unit, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the employing government competes for the kind of employees involved. Compensation surveys providing data representative of the labor market involved will be an acceptable basis for evaluating reasonableness.

c. Unallowable costs. Costs which are unallowable under other sections of these principles shall not be allowable under this section solely on the basis that they constitute personnel compensation.

d. Fringe benefits.

(1) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable to the extent that the benefits are reasonable and are required by law, governmental unit-employee agreement, or an established policy of the governmental unit.

(2) The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, holidays, court leave, military leave, and other similar benefits, are allowable if: They are provided under established written leave policies; the costs are equitably allocated to all related activities, including Federal awards; and, the accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the governmental unit.

(3) When a governmental unit uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component.

(4) The accrual basis may be only used for those types of leave for which a liability as defined by Generally Accepted Accounting Principles (GAAP) exists when the leave is earned. When a governmental unit uses the accrual basis of accounting, in accordance with GAAP, allowable leave costs are the lesser of the amount accrued or funded.

(5) The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in section 22, Insurance and indemnification); pension plan costs (see subsection e.); and other similar

benefits are allowable, provided such benefits are granted under established written policies. Such benefits, whether treated as indirect costs or as direct costs, shall be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities.

e. Pension plan costs. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit.

(1) For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) Pension costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursement and the governmental unit's contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the pension fund.

(3) Amounts funded by the governmental unit in excess of the actuarially determined amount for a fiscal year may be used as the governmental unit's contribution in future periods.

(4) When a governmental unit converts to an acceptable actuarial cost method, as defined by GAAP, and funds pension costs in accordance with this method, the unfunded liability at the time of conversion shall be allowable if amortized over a period of years in accordance with GAAP.

(5) The Federal Government shall receive an equitable share of any previously allowed pension costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

f. Post-retirement health benefits. Post-retirement health benefits (PRHB) refers to costs of health insurance or health services not included in a pension plan covered by subsection 8.e. of this appendix for retirees and their spouses, dependents, and survivors. PRHB costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit.

(1) For PRHB financed on a pay as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) PRHB costs calculated using an actuarial cost method recognized by GAAP are allowable if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursements and the governmental unit's contributions to the PRHB fund. Adjustments may be made by cash refund, reduction in current year's PRHB costs, or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the PRHB fund.

(3) Amounts funded in excess of the actuarially determined amount for a fiscal year may be used as the government's contribution in a future period.

(4) When a governmental unit converts to an acceptable actuarial cost method and funds PRHB costs in accordance with this method, the initial unfunded liability attributable to prior years shall be allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the cognizant agency.

(5) To be allowable in the current year, the PRHB costs must be paid either to:

(a) An insurer or other benefit provider as current year costs or premiums, or

(b) An insurer or trustee to maintain a trust fund or reserve for the sole purpose of providing post-retirement benefits to retirees and other beneficiaries.

(6) The Federal Government shall receive an equitable share of any amounts of previously allowed post-retirement benefit costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

g. Severance pay.

(1) Payments in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that, in each case, they are required by law, employer-employee agreement, or established written policy.

(2) Severance payments (but not accruals) associated with normal turnover are allowable. Such payments shall be allocated to all activities of the governmental unit as an indirect cost.

(3) Abnormal or mass severance pay will be considered on a case-by-case basis and is allowable only if approved by the cognizant Federal agency.

h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation.

(1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.

(2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5) of this appendix unless a statistical sampling system (see subsection 8.h.(6) of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

(a) More than one Federal award,  
(b) A Federal award and a non-Federal award,

(c) An indirect cost activity and a direct cost activity,

(d) Two or more indirect activities which are allocated using different allocation bases, or

(e) An unallowable activity and a direct or indirect cost activity.

(5) Personnel activity reports or equivalent documentation must meet the following standards:

(a) They must reflect an after-the-fact distribution of the actual activity of each employee.

(b) They must account for the total activity for which each employee is compensated.

(c) They must be prepared at least monthly and must coincide with one or more pay periods, and

(d) They must be signed by the employee.

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

(i) The governmental unit's system for establishing the estimates produces reasonable

approximations of the activity actually performed;

(ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

(6) Substitute systems for allocating salaries and wages to Federal awards may be used in place of activity reports. These systems are subject to approval if required by the cognizant agency. Such systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort.

(a) Substitute systems which use sampling methods (primarily for Temporary Assistance to Needy Families (TANF), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:

(i) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in subsection 8.h.(6)(c) of this appendix;

(ii) The entire time period involved must be covered by the sample; and

(iii) The results must be statistically valid and applied to the period being sampled.

(b) Allocating charges for the sampled employees' supervisors, clerical and support staffs, based on the results of the sampled employees, will be acceptable.

(c) Less than full compliance with the statistical sampling standards noted in subsection 8.h.(6)(a) of this appendix may be accepted by the cognizant agency if it concludes that the amounts to be allocated to Federal awards will be minimal, or if it concludes that the system proposed by the governmental unit will result in lower costs to Federal awards than a system which complies with the standards.

(7) Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards must be supported in the same manner as those claimed as allowable costs under Federal awards.

i. Donated services.

(1) Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements

in accordance with the provisions of the Common Rule.

(2) The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs.

(3) To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

9. *Contingency provisions.* Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable. The term "contingency reserve" excludes self-insurance reserves (see section 22.c. of this appendix), pension plan reserves (see section 8.e.), and post-retirement health and other benefit reserves (section 8.f.) computed using acceptable actuarial cost methods.

10. *Defense and prosecution of criminal and civil proceedings, and claims.*

a. The following costs are unallowable for contracts covered by 10 U.S.C. 2324(k), "Allowable costs under defense contracts."

(1) Costs incurred in defense of any civil or criminal fraud proceeding or similar proceeding (including filing of false certification brought by the United States where the contractor is found liable or has pleaded nolo contendere to a charge of fraud or similar proceeding (including filing of a false certification).

(2) Costs incurred by a contractor in connection with any criminal, civil or administrative proceedings commenced by the United States or a State to the extent provided in 10 U.S.C. 2324(k).

b. Legal expenses required in the administration of Federal programs are allowable. Legal expenses for prosecution of claims against the Federal Government are unallowable.

11. *Depreciation and use allowances.*

a. Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.

b. The computation of depreciation or use allowances shall be based on the acquisition cost of the assets involved. Where actual

cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same State shall not be considered unrelated third parties for this purpose.

c. The computation of depreciation or use allowances will exclude:

(1) The cost of land;

(2) Any portion of the cost of buildings and equipment borne by or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and

(3) Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.

d. Where the depreciation method is followed, the following general criteria apply:

(1) The period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

(2) Depreciation methods once used shall not be changed unless approved by the Federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at time of donation.

e. When the depreciation method is used for buildings, a building's shell may be segregated from the major component of the building (e.g., plumbing system, heating, and air conditioning system, etc.) and each major component depreciated over its estimated useful life, or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.

f. Where the use allowance method is followed, the following general criteria apply:

(1) The use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and

sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs.

(2) The use allowance for equipment will be computed at an annual rate not exceeding 6% percent of acquisition cost.

(3) When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g., plumbing system, heating and air condition, etc.) cannot be segregated from the building's shell. The two percent limitation, however, need not be applied to equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes (e.g., dentist chairs and dental treatment units, counters, laboratory benches bolted to the floor, dishwashers, modular furniture, carpeting, etc.). Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or extensive alterations or repairs, to the building or the equipment. Equipment that meets these criteria will be subject to the 6% percent equipment use allowance limitation.

g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated, after taking into consideration the amount of depreciation previously charged to the government, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.

h. Charges for use allowances or depreciation must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Governmental units will manage equipment in accordance with State laws and procedures. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.

12. *Donations and contributions.*

a. Contributions or donations rendered. Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of the recipient, are unallowable.

b. Donated services received:

(1) Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements

in accordance with the Federal Grants Management Common Rule.

(2) The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs.

(3) To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

13. *Employee morale, health, and welfare costs.*

a. The costs of employee information publications, health or first-aid clinics and/or infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the governmental unit's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance are allowable.

b. Such costs will be equitably apportioned to all activities of the governmental unit. Income generated from any of these activities will be offset against expenses.

14. *Entertainment.* Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

15. *Equipment and other capital expenditures.*

a. For purposes of this subsection 15, the following definitions apply:

(1) "Capital Expenditures" means expenditures for the acquisition cost of capital assets (equipment, buildings, land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the governmental unit's regular accounting practices.

(2) "Equipment" means an article of non-expendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5000.

(3) "Special purpose equipment" means equipment which is used only for research,



medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

(4) "General purpose equipment" means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.

b. The following rules of allowability shall apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of the awarding agency.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior approval of the awarding agency.

(4) When approved as a direct charge pursuant to section 15.b(1), (2), and (3) of this appendix, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the awarding agency. In addition, Federal awarding agencies are authorized at their option to waive or delegate the prior approval requirement.

(5) Equipment and other capital expenditures are unallowable as indirect costs. However, see section 11 of this appendix, Depreciation and use allowance, for rules on the allowability of use allowances or depreciation on buildings, capital improvements, and equipment. Also, see section 37 of this appendix, Rental costs, concerning the allowability of rental costs for land, buildings, and equipment.

(6) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable use allowances or depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency.

(7) When replacing equipment purchased in whole or in part with Federal funds, the governmental unit may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

16. *Fines and penalties.* Fines, penalties, damages, and other settlements resulting from violations (or alleged violations) of, or failure of the governmental unit to comply

with, Federal, State, local, or Indian tribal laws and regulations are unallowable except when incurred as a result of compliance with specific provisions of the Federal award or written instructions by the awarding agency authorizing in advance such payments.

17. *Fund raising and investment management costs.*

a. Costs of organized fund raising, including financial campaigns, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable, regardless of the purpose for which the funds will be used.

b. Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable. However, such costs associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this and other appendices of 2 CFR part 225 are allowable.

c. Fund raising and investment activities shall be allocated an appropriate share of indirect costs under the conditions described in subsection C.3.b. of Appendix A to this part.

18. *Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs.*

a. (1) Gains and losses on the sale, retirement, or other disposition of depreciable property shall be included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate asset cost grouping(s) shall be the difference between the amount realized on the property and the undepreciated basis of the property.

(2) Gains and losses on the disposition of depreciable property shall not be recognized as a separate credit or charge under the following conditions:

(a) The gain or loss is processed through a depreciation account and is reflected in the depreciation allowable under sections 11 and 15 of this appendix.

(b) The property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item.

(c) A loss results from the failure to maintain permissible insurance, except as otherwise provided in subsection 22.d of this appendix.

(d) Compensation for the use of the property was provided through use allowances in lieu of depreciation.

b. Substantial relocation of Federal awards from a facility where the Federal Government participated in the financing to another facility prior to the expiration of the useful life of the financed facility requires Federal agency approval. The extent of the

relocation, the amount of the Federal participation in the financing, and the depreciation charged to date may require negotiation of space charges for Federal awards.

c. Gains or losses of any nature arising from the sale or exchange of property other than the property covered in subsection 18.a. of this appendix, *e.g.*, land or included in the fair market value used in any adjustment resulting from a relocation of Federal awards covered in subsection b. shall be excluded in computing Federal award costs.

19. *General government expenses.*

a. The general costs of government are unallowable (except as provided in section 43 of this appendix, Travel costs). These include:

(1) Salaries and expenses of the Office of the Governor of a State or the chief executive of a political subdivision or the chief executive of federally-recognized Indian tribal government;

(2) Salaries and other expenses of a State legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judiciary branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by program statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

b. For federally-recognized Indian tribal governments and Councils Of Governments (COGs), the portion of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his staff is allowable.

20. *Goods or services for personal use.* Costs of goods or services for personal use of the governmental unit's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.

21. *Idle facilities and idle capacity.*

As used in this section the following terms have the meanings set forth below:

(1) "Facilities" means land and buildings or any portion thereof, equipment individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the governmental unit.

(2) "Idle facilities" means completely unused facilities that are excess to the governmental unit's current needs.

(3) "Idle capacity" means the unused capacity of partially used facilities. It is the difference between: that which a facility could achieve under 100 percent operating time on a one-shift basis less operating

interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays; and the extent to which the facility was actually used to meet demands during the accounting period. A multi-shift basis should be used if it can be shown that this amount of usage would normally be expected for the type of facility involved.

(4) "Cost of idle facilities or idle capacity" means costs such as maintenance, repair, housing, rent, and other related costs, *e.g.*, insurance, interest, property taxes and depreciation or use allowances.

b. The costs of idle facilities are unallowable except to the extent that:

(1) They are necessary to meet fluctuations in workload; or

(2) Although not necessary to meet fluctuations in workload, they were necessary when acquired and are now idle because of changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen. Under the exception stated in this subsection, costs of idle facilities are allowable for a reasonable period of time, ordinarily not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities.

c. The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period. Such costs are allowable, provided that the capacity is reasonably anticipated to be necessary or was originally reasonable and is not subject to reduction or elimination by use on other Federal awards, subletting, renting, or sale, in accordance with sound business, economic, or security practices. Widespread idle capacity throughout an entire facility or among a group of assets having substantially the same function may be considered idle facilities.

22. *Insurance and indemnification.*

a. Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable.

b. Costs of other insurance in connection with the general conduct of activities are allowable subject to the following limitations:

(1) Types and extent and cost of coverage are in accordance with the governmental unit's policy and sound business practice.

(2) Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property are unallowable except to the extent that the awarding agency has specifically required or approved such costs.

c. Actual losses which could have been covered by permissible insurance (through a self-insurance program or otherwise) are unallowable, unless expressly provided for in the Federal award or as described below.

However, the Federal Government will participate in actual losses of a self insurance fund that are in excess of reserves. Costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.

d. Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

e. Actual claims paid to or on behalf of employees or former employees for workers'

compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., subsection 8.f. for post retirement health benefits), are allowable in the year of payment provided the governmental unit follows a consistent costing policy and they are allocated as a general administrative expense to all activities of the governmental unit.

f. Insurance refunds shall be credited against insurance costs in the year the refund is received.

g. Indemnification includes securing the governmental unit against liabilities to third persons and other losses not compensated by insurance or otherwise. The Federal Government is obligated to indemnify the governmental unit only to the extent expressly provided for in the Federal award, except as provided in subsection 22.d of this appendix.

h. Costs of commercial insurance that protects against the costs of the contractor for correction of the contractor's own defects in materials or workmanship are unallowable.

#### 23. Interest.

a. Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable except as specifically provided in subsection b. or authorized by Federal legislation.

b. Financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in section 23.b.(1) through (4) of this appendix. Financing costs (including interest) paid or incurred on or after September 1, 1995 for land or associated with otherwise allowable costs of equipment is allowable, subject to the conditions in section 23.b. (1) through (4) of this appendix.

(1) The financing is provided (from other than tax or user fee sources) by a bona fide third party external to the governmental unit;

(2) The assets are used in support of Federal awards;

(3) Earnings on debt service reserve funds or interest earned on borrowed funds pending payment of the construction or acquisition costs are used to offset the current period's cost or the capitalized interest, as appropriate. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.

(4) For debt arrangements over \$1 million, unless the governmental unit makes an initial equity contribution to the asset purchase of 25 percent or more, the governmental unit shall reduce claims for interest cost by an amount equal to imputed interest earnings on excess cash flow, which is to be calculated as follows. Annually, non-Federal

entities shall prepare a cumulative (from the inception of the project) report of monthly cash flows that includes inflows and outflows, regardless of the funding source. Inflows consist of depreciation expense, amortization of capitalized construction interest, and annual interest cost. For cash flow calculations, the annual inflow figures shall be divided by the number of months in the year (i.e., usually 12) that the building is in service for monthly amounts. Outflows consist of initial equity contributions, debt principal payments (less the pro rata share attributable to the unallowable costs of land) and interest payments. Where cumulative inflows exceed cumulative outflows, interest shall be calculated on the excess inflows for that period and be treated as a reduction to allowable interest cost. The rate of interest to be used to compute earnings on excess cash flows shall be the three-month Treasury bill closing rate as of the last business day of that month.

(5) Interest attributable to fully depreciated assets is unallowable.

**24. Lobbying.**

a. General. The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost. Lobbying with respect to certain grants, contracts, cooperative agreements, and loans shall be governed by the common rule, "New Restrictions on Lobbying" (see Section J.24 of Appendix A to 2 CFR part 220), including definitions, and the Office of Management and Budget "Government-wide Guidance for New Restrictions on Lobbying" and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), and 57 FR 1772 (January 15, 1992), respectively.

b. Executive lobbying costs. Costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the Executive Branch of the Federal Government to give consideration or to act regarding a sponsored agreement or a regulatory matter are unallowable. Improper influence means any influence that induces or tends to induce a Federal employee or officer to give consideration or to act regarding a federally-sponsored agreement or regulatory matter on any basis other than the merits of the matter.

25. *Maintenance, operations, and repairs.* Unless prohibited by law, the cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations, and the like are allowable to the extent that they: keep property (including Federal property, unless otherwise provided for) in an efficient operating condition, do not add to the permanent value of property or appreciably prolong its intended life, and are not otherwise included in rental or other charges for space. Costs which add to the

permanent value of property or appreciably prolong its intended life shall be treated as capital expenditures (see sections 11 and 15 of this appendix).

**26. Materials and supplies costs.**

a. Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable.

b. Purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.

c. Only materials and supplies actually used for the performance of a Federal award may be charged as direct costs.

d. Where federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge.

**27. Meetings and conferences.** Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. But see section 14, Entertainment costs, of this appendix.

**28. Memberships, subscriptions, and professional activity costs.**

a. Costs of the governmental unit's memberships in business, technical, and professional organizations are allowable.

b. Costs of the governmental unit's subscriptions to business, professional, and technical periodicals are allowable.

c. Costs of membership in civic and community, social organizations are allowable as a direct cost with the approval of the Federal awarding agency.

d. Costs of membership in organizations substantially engaged in lobbying are unallowable.

**29. Patent costs.**

a. The following costs relating to patent and copyright matters are allowable: cost of preparing disclosures, reports, and other documents required by the Federal award and of searching the art to the extent necessary to make such disclosures; cost of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal Government to be conveyed to the Federal Government; and general counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee agreements (but see sections 32, Professional service costs, and 38, Royalties and

other costs for use of patents and copyrights, of this appendix).

b. The following costs related to patent and copyright matter are unallowable: Cost of preparing disclosures, reports, and other documents and of searching the art to the extent necessary to make disclosures not required by the award; costs in connection with filing and prosecuting any foreign patent application; or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal Government (but see section 38, Royalties and other costs for use of patents and copyrights, of this appendix).

30. *Plant and homeland security costs.* Necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel, and work products are allowable. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; contractual security services; consultants; etc. Capital expenditures for homeland and plant security purposes are subject to section 15, Equipment and other capital expenditures, of this appendix.

31. *Pre-award costs.* Pre-award costs are those incurred prior to the effective date of the award directly pursuant to the negotiation and in anticipation of the award where such costs are necessary to comply with the proposed delivery schedule or period of performance. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the award and only with the written approval of the awarding agency.

32. *Professional service costs.*

a. Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the governmental unit, are allowable, subject to subparagraphs b and c when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal Government. In addition, legal and related services are limited under section 10 of this appendix.

b. In determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative. However, the following factors are relevant:

(1) The nature and scope of the service rendered in relation to the service required.

(2) The necessity of contracting for the service, considering the governmental unit's capability in the particular area.

(3) The past pattern of such costs, particularly in the years prior to Federal awards.

(4) The impact of Federal awards on the governmental unit's business (*i.e.*, what new problems have arisen).

(5) Whether the proportion of Federal work to the governmental unit's total business is

such as to influence the governmental unit in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under Federal grants and contracts.

(6) Whether the service can be performed more economically by direct employment rather than contracting.

(7) The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-Federal awards.

(8) Adequacy of the contractual agreement for the service (*e.g.*, description of the service, estimate of time required, rate of compensation, and termination provisions).

c. In addition to the factors in subparagraph b, retainer fees to be allowable must be supported by available or rendered evidence of bona fide services available or rendered.

33. *Proposal costs.* Costs of preparing proposals for potential Federal awards are allowable. Proposal costs should normally be treated as indirect costs and should be allocated to all activities of the governmental unit utilizing the cost allocation plan and indirect cost rate proposal. However, proposal costs may be charged directly to Federal awards with the prior approval of the Federal awarding agency.

34. *Publication and printing costs.*

a. Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling. Publication costs also include page charges in professional publications.

b. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the governmental unit.

c. Page charges for professional journal publications are allowable as a necessary part of research costs where:

(1) The research papers report work supported by the Federal Government; and

(2) The charges are levied impartially on all research papers published by the journal, whether or not by federally-sponsored authors.

35. *Rearrangement and alteration costs.* Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable. Special arrangements and alterations costs incurred specifically for a Federal award are allowable with the prior approval of the Federal awarding agency.

36. *Reconversion costs.* Costs incurred in the restoration or rehabilitation of the governmental unit's facilities to approximately the same condition existing immediately prior to commencement of Federal awards, less costs related to normal wear and tear, are allowable.

37. *Rental costs of buildings and equipment.*

a. Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.

b. Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the governmental unit continued to own the property. This amount would include expenses such as depreciation or use allowance, maintenance, taxes, and insurance.

c. Rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in section 37.b of this appendix) that would be allowed had title to the property vested in the governmental unit. For this purpose, a less-than-arm's-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between divisions of a governmental unit; governmental units under common control through common officers, directors, or members; and a governmental unit and a director, trustee, officer, or key employee of the governmental unit or his immediate family, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, a governmental unit may establish a separate corporation for the sole purpose of owning property and leasing it back to the governmental unit.

d. Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount (as explained in subsection 37.b of this appendix) that would be allowed had the governmental unit purchased the property on the date the lease agreement was executed. The provisions of Financial Accounting Standards Board Statement 13, Accounting for Leases, shall be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in section 23 of this appendix. Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the governmental unit purchased the facility.

38. *Royalties and other costs for the use of patents.*

a. Royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto,

necessary for the proper performance of the award are allowable unless:

(1) The Federal Government has a license or the right to free use of the patent or copyright.

(2) The patent or copyright has been adjudicated to be invalid, or has been administratively determined to be invalid.

(3) The patent or copyright is considered to be unenforceable.

(4) The patent or copyright is expired.

b. Special care should be exercised in determining reasonableness where the royalties may have been arrived at as a result of less-than-arm's-length bargaining, e.g.:

(1) Royalties paid to persons, including corporations, affiliated with the governmental unit.

(2) Royalties paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a Federal award would be made.

(3) Royalties paid under an agreement entered into after an award is made to a governmental unit.

c. In any case involving a patent or copyright formerly owned by the governmental unit, the amount of royalty allowed should not exceed the cost which would have been allowed had the governmental unit retained title thereto.

39. *Selling and marketing.* Costs of selling and marketing any products or services of the governmental unit are unallowable (unless allowed under section 1. of this appendix as allowable public relations costs or under section 33. of this appendix as allowable proposal costs.

40. *Taxes.*

a. Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs. This provision is applicable to taxes paid during the governmental unit's first fiscal year that begins on or after January 1, 1998, and applies thereafter.

b. Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government are allowable.

c. This provision does not restrict the authority of Federal agencies to identify taxes where Federal participation is inappropriate. Where the identification of the amount of unallowable taxes would require an inordinate amount of effort, the cognizant agency may accept a reasonable approximation thereof.

41. *Termination costs applicable to sponsored agreements.* Termination of awards generally gives rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the Federal award not been terminated. Cost principles covering these items are set forth below. They

are to be used in conjunction with the other provisions of this appendix in termination situations.

a. The cost of items reasonably usable on the governmental unit's other work shall not be allowable unless the governmental unit submits evidence that it would not retain such items at cost without sustaining a loss. In deciding whether such items are reasonably usable on other work of the governmental unit, the awarding agency should consider the governmental unit's plans and orders for current and scheduled activity. Contemporaneous purchases of common items by the governmental unit shall be regarded as evidence that such items are reasonably usable on the governmental unit's other work. Any acceptance of common items as allocable to the terminated portion of the Federal award shall be limited to the extent that the quantities of such items on hand, in transit, and on order are in excess of the reasonable quantitative requirements of other work.

b. If in a particular case, despite all reasonable efforts by the governmental unit, certain costs cannot be discontinued immediately after the effective date of termination, such costs are generally allowable within the limitations set forth in this and other appendices of 2 CFR part 225, except that any such costs continuing after termination due to the negligent or willful failure of the governmental unit to discontinue such costs shall be unallowable.

c. Loss of useful value of special tooling, machinery, and equipment is generally allowable if:

(1) Such special tooling, special machinery, or equipment is not reasonably capable of use in the other work of the governmental unit,

(2) The interest of the Federal Government is protected by transfer of title or by other means deemed appropriate by the awarding agency, and

(3) The loss of useful value for any one terminated Federal award is limited to that portion of the acquisition cost which bears the same ratio to the total acquisition cost as the terminated portion of the Federal award bears to the entire terminated Federal award and other Federal awards for which the special tooling, machinery, or equipment was acquired.

d. Rental costs under unexpired leases are generally allowable where clearly shown to have been reasonably necessary for the performance of the terminated Federal award less the residual value of such leases, if:

(1) The amount of such rental claimed does not exceed the reasonable use value of the property leased for the period of the Federal award and such further period as may be reasonable, and

(2) The governmental unit makes all reasonable efforts to terminate, assign, settle,

or otherwise reduce the cost of such lease. There also may be included the cost of alterations of such leased property, provided such alterations were necessary for the performance of the Federal award, and of reasonable restoration required by the provisions of the lease.

e. Settlement expenses including the following are generally allowable:

(1) Accounting, legal, clerical, and similar costs reasonably necessary for:

(a) The preparation and presentation to the awarding agency of settlement claims and supporting data with respect to the terminated portion of the Federal award, unless the termination is for default (see Subpart .44 of the Grants Management Common Rule (see §215.5) implementing OMB Circular A-102); and

(b) The termination and settlement of subawards.

(2) Reasonable costs for the storage, transportation, protection, and disposition of property provided by the Federal Government or acquired or produced for the Federal award, except when grantees or contractors are reimbursed for disposals at a predetermined amount in accordance with Subparts .31 and .32 of the Grants Management Common Rule (see §215.5) implementing OMB Circular A-102.

f. Claims under subawards, including the allocable portion of claims which are common to the Federal award, and to other work of the governmental unit are generally allowable. An appropriate share of the governmental unit's indirect expense may be allocated to the amount of settlements with subcontractors and/or subgrantees, provided that the amount allocated is otherwise consistent with the basic guidelines contained in Appendix A to this part. The indirect expense so allocated shall exclude the same and similar costs claimed directly or indirectly as settlement expenses.

42. *Training costs.* The cost of training provided for employee development is allowable.

43. *Travel costs.*

a. General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the governmental unit. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the governmental unit's non-federally-sponsored activities. Notwithstanding the provisions of section 19 of this appendix, General government expenses, travel costs of officials covered by that section are allowable

with the prior approval of an awarding agency when they are specifically related to Federal awards.

b. Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the governmental unit in its regular operations as the result of the governmental unit's written travel policy. In the absence of an acceptable, written governmental unit policy regarding travel costs, the rates and amounts established under subchapter I of Chapter 57, Title 5, United States Code ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter shall apply to travel under Federal awards (48 CFR 31.205-46(a)).

c. Commercial air travel.

(1) Airfare costs in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare are unallowable except when such accommodations would:

- (a) Require circuitous routing;
- (b) Require travel during unreasonable hours;
- (c) Excessively prolong travel;
- (d) Result in additional costs that would offset the transportation savings; or
- (e) Offer accommodations not reasonably adequate for the traveler's medical needs. The governmental unit must justify and document these conditions on a case-by-case basis in order for the use of first-class airfare to be allowable in such cases.

(2) Unless a pattern of avoidance is detected, the Federal Government will generally not question a governmental unit's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the governmental unit can demonstrate either of the following:

- (aa) That such airfare was not available in the specific case; or
- (b) That it is the governmental unit's overall practice to make routine use of such airfare.

d. Air travel by other than commercial carrier. Costs of travel by governmental unit-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of allowable commercial air travel, as provided for in subsection 43.c. of this appendix, is unallowable.

e. Foreign travel. Direct charges for foreign travel costs are allowable only when the

travel has received prior approval of the awarding agency. Each separate foreign trip must receive such approval. For purposes of this provision, "foreign travel" includes any travel outside Canada, Mexico, the United States, and any United States territories and possessions. However, the term "foreign travel" for a governmental unit located in a foreign country means travel outside that country.

#### APPENDIX C TO PART 225—STATE/LOCAL-WIDE CENTRAL SERVICE COST ALLOCATION PLANS

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- A. *General.*
  - 1. Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. Since federally-supported awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.
  - 2. Guidelines and illustrations of central service cost allocation plans are provided in a brochure published by the Department of



Health and Human Services entitled "A Guide for State and Local Government Agencies: Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government." A copy of this brochure may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

**B. Definitions.**

1. "Billed central services" means central services that are billed to benefitted agencies and/or programs on an individual fee-for-service or similar basis. Typical examples of billed central services include computer services, transportation services, insurance, and fringe benefits.

2. "Allocated central services" means central services that benefit operating agencies but are not billed to the agencies on a fee-for-service or similar basis. These costs are allocated to benefitted agencies on some reasonable basis. Examples of such services might include general accounting, personnel administration, purchasing, etc.

3. "Agency or operating agency" means an organizational unit or sub-division within a governmental unit that is responsible for the performance or administration of awards or activities of the governmental unit.

**C. Scope of the Central Service Cost Allocation Plans.** The central service cost allocation plan will include all central service costs that will be claimed (either as a billed or an allocated cost) under Federal awards and will be documented as described in section E. Costs of central services omitted from the plan will not be reimbursed.

**D. Submission Requirements.**

1. Each State will submit a plan to the Department of Health and Human Services for each year in which it claims central service costs under Federal awards. The plan should include a projection of the next year's allocated central service cost (based either on actual costs for the most recently completed year or the budget projection for the coming year), and a reconciliation of actual allocated central service costs to the estimated costs used for either the most recently completed year or the year immediately preceding the most recently completed year.

2. Each local government that has been designated as a "major local government" by the Office of Management and Budget (OMB) is also required to submit a plan to its cognizant agency annually. OMB periodically lists major local governments in the FEDERAL REGISTER.

3. All other local governments claiming central service costs must develop a plan in accordance with the requirements described in this appendix and maintain the plan and related supporting documentation for audit. These local governments are not required to submit their plans for Federal approval unless they are specifically requested to do so

by the cognizant agency. Where a local government only receives funds as a sub-recipient, the primary recipient will be responsible for negotiating indirect cost rates and/or monitoring the sub-recipient's plan.

4. All central service cost allocation plans will be prepared and, when required, submitted within six months prior to the beginning of each of the governmental unit's fiscal years in which it proposes to claim central service costs. Extensions may be granted by the cognizant agency on a case-by-case basis.

**E. Documentation Requirements for Submitted Plans.** The documentation requirements described in this section may be modified, expanded, or reduced by the cognizant agency on a case-by-case basis. For example, the requirements may be reduced for those central services which have little or no impact on Federal awards. Conversely, if a review of a plan indicates that certain additional information is needed, and will likely be needed in future years, it may be routinely requested in future plan submissions. Items marked with an asterisk (\*) should be submitted only once; subsequent plans should merely indicate any changes since the last plan.

1. General. All proposed plans must be accompanied by the following: An organization chart sufficiently detailed to show operations including the central service activities of the State/local government whether or not they are shown as benefiting from central service functions; a copy of the Comprehensive Annual Financial Report (or a copy of the Executive Budget if budgeted costs are being proposed) to support the allowable costs of each central service activity included in the plan; and, a certification (see subsection 4.) that the plan was prepared in accordance with this and other appendices to this part, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities.

2. Allocated central services. For each allocated central service, the plan must also include the following: A brief description of the service\*, an identification of the unit rendering the service and the operating agencies receiving the service, the items of expense included in the cost of the service, the method used to distribute the cost of the service to benefitted agencies, and a summary schedule showing the allocation of each service to the specific benefitted agencies. If any self-insurance funds or fringe benefits costs are treated as allocated (rather than billed) central services, documentation discussed in subsections 3.b. and c. shall also be included.

3. Billed services.

a. General. The information described below shall be provided for all billed central

services, including internal service funds, self-insurance funds, and fringe benefit funds.

b. Internal service funds.

(1) For each internal service fund or similar activity with an operating budget of \$5 million or more, the plan shall include: A brief description of each service; a balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system; a revenue/expenses statement, with revenues broken out by source, *e.g.*, regular billings, interest earned, etc.; a listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund; a description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined; a schedule of current rates; and, a schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service, as determined under this and other appendices of this part, with an explanation of how variances will be handled.

(2) Revenues shall consist of all revenues generated by the service, including unbilled and uncollected revenues. If some users were not billed for the services (or were not billed at the full rate for that class of users), a schedule showing the full imputed revenues associated with these users shall be provided. Expenses shall be broken out by object cost categories (*e.g.*, salaries, supplies, etc.).

c. Self-insurance funds. For each self-insurance fund, the plan shall include: The fund balance sheet; a statement of revenue and expenses including a summary of billings and claims paid by agency; a listing of all non-operating transfers into and out of the fund; the type(s) of risk(s) covered by the fund (*e.g.*, automobile liability, workers' compensation, etc.); an explanation of how the level of fund contributions are determined, including a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial basis; and, a description of the procedures used to charge or allocate fund contributions to benefitted activities. Reserve levels in excess of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted must be identified and explained.

d. Fringe benefits. For fringe benefit costs, the plan shall include: A listing of fringe benefits provided to covered employees, and the overall annual cost of each type of benefit; current fringe benefit policies\*; and procedures used to charge or allocate the costs of the benefits to benefitted activities. In addition, for pension and post-retirement health insurance plans, the following information shall be provided: the governmental unit's funding policies, *e.g.*, legislative bills, trust agreements, or State-mandated con-

tribution rules, if different from actuarially determined rates; the pension plan's costs accrued for the year; the amount funded, and date(s) of funding; a copy of the current actuarial report (including the actuarial assumptions); the plan trustee's report; and, a schedule from the activity showing the value of the interest cost associated with late funding.

4. Required certification. Each central service cost allocation plan will be accompanied by a certification in the following form:

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-97), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

F. Negotiation and Approval of Central Service Plans.

1. All proposed central service cost allocation plans that are required to be submitted will be reviewed, negotiated, and approved by the Federal cognizant agency on a timely basis. The cognizant agency will review the proposal within six months of receipt of the proposal and either negotiate/approve the proposal or advise the governmental unit of the additional documentation needed to support/evaluate the proposed plan or the changes required to make the proposal acceptable. Once an agreement with the governmental unit has been reached, the agreement will be accepted and used by all Federal agencies, unless prohibited or limited by statute. Where a Federal funding agency has reason to believe that special operating factors affecting its awards necessitate special

consideration, the funding agency will, prior to the time the plans are negotiated, notify the cognizant agency.

2. The results of each negotiation shall be formalized in a written agreement between the cognizant agency and the governmental unit. This agreement will be subject to re-opening if the agreement is subsequently found to violate a statute or the information upon which the plan was negotiated is later found to be materially incomplete or inaccurate. The results of the negotiation shall be made available to all Federal agencies for their use.

3. Negotiated cost allocation plans based on a proposal later found to have included costs that: Are unallowable as specified by law or regulation, as identified in Appendix B of this part, or by the terms and conditions of Federal awards, or are unallowable because they are clearly not allocable to Federal awards, shall be adjusted, or a refund shall be made at the option of the Federal cognizant agency. These adjustments or refunds are designed to correct the plans and do not constitute a reopening of the negotiation.

*G. Other Policies.*

1. Billed central service activities. Each billed central service activity must separately account for all revenues (including imputed revenues) generated by the service, expenses incurred to furnish the service, and profit/loss.

2. Working capital reserves. Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

3. Carry-forward adjustments of allocated central service costs. Allocated central service costs are usually negotiated and approved for a future fiscal year on a "fixed with carry-forward" basis. Under this procedure, the fixed amounts for the future year covered by agreement are not subject to adjustment for that year. However, when the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried forward and used as an adjustment to the fixed amounts established for a later year. This "carry-forward" procedure applies to all central services whose costs were fixed in the approved plan. However, a carry-forward adjustment is not permitted, for a central service activity that

was not included in the approved plan, or for unallowable costs that must be reimbursed immediately.

4. Adjustments of billed central services. Billing rates used to charge Federal awards shall be based on the estimated costs of providing the services, including an estimate of the allocable central service costs. A comparison of the revenue generated by each billed service (including total revenues whether or not billed or collected) to the actual allowable costs of the service will be made at least annually, and an adjustment will be made for the difference between the revenue and the allowable costs. These adjustments will be made through one of the following adjustment methods: A cash refund to the Federal Government for the Federal share of the adjustment, credits to the amounts charged to the individual programs, adjustments to future billing rates, or adjustments to allocated central service costs. Adjustments to allocated central services will not be permitted where the total amount of the adjustment for a particular service (Federal share and non-Federal) share exceeds \$500,000.

5. Records retention. All central service cost allocation plans and related documentation used as a basis for claiming costs under Federal awards must be retained for audit in accordance with the records retention requirements contained in the Common Rule.

6. Appeals. If a dispute arises in the negotiation of a plan between the cognizant agency and the governmental unit, the dispute shall be resolved in accordance with the appeals procedures of the cognizant agency.

7. OMB assistance. To the extent that problems are encountered among the Federal agencies and/or governmental units in connection with the negotiation and approval process, OMB will lend assistance, as required, to resolve such problems in a timely manner.

APPENDIX D TO PART 225—PUBLIC ASSISTANCE COST ALLOCATION PLANS

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A. General. Federally-financed programs administered by State public assistance agencies are funded predominately by the Department of Health and Human Services

(HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR part 95. All administrative costs (direct and indirect) are normally charged to Federal awards by implementing the public assistance cost allocation plan. This appendix extends these requirements to all Federal agencies whose programs are administered by a State public assistance agency. Major federally-financed programs typically administered by State public assistance agencies include: Temporary Assistance to Needy Families (TANF), Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant.

#### B. Definitions.

1. "State public assistance agency" means a State agency administering or supervising the administration of one or more public assistance programs operated by the State as identified in Subpart E of 45 CFR part 95. For the purpose of this appendix, these programs include all programs administered by the State public assistance agency.

2. "State public assistance agency costs" means all costs incurred by, or allocable to, the State public assistance agency, except expenditures for financial assistance, medical vendor payments, food stamps, and payments for services and goods provided directly to program recipients.

C. *Policy.* State public assistance agencies will develop, document and implement, and the Federal Government will review, negotiate, and approve, public assistance cost allocation plans in accordance with Subpart E of 45 CFR part 95. The plan will include all programs administered by the State public assistance agency. Where a letter of approval or disapproval is transmitted to a State public assistance agency in accordance with Subpart E, the letter will apply to all Federal agencies and programs. The remaining sections of this appendix (except for the requirement for certification) summarize the provisions of Subpart E of 45 CFR part 95.

D. *Submission, Documentation, and Approval of Public Assistance Cost Allocation Plans.*

1. State public assistance agencies are required to promptly submit amendments to the cost allocation plan to HHS for review and approval.

2. Under the coordination process outlined in subsection E, affected Federal agencies will review all new plans and plan amendments and provide comments, as appropriate, to HHS. The effective date of the plan or plan amendment will be the first day of the quarter following the submission of the plan or amendment, unless another date is specifically approved by HHS. HHS, as the cognizant agency acting on behalf of all affected Federal agencies, will, as necessary,

conduct negotiations with the State public assistance agency and will inform the State agency of the action taken on the plan or plan amendment.

E. *Review of Implementation of Approved Plans.*

1. Since public assistance cost allocation plans are of a narrative nature, the review during the plan approval process consists of evaluating the appropriateness of the proposed groupings of costs (cost centers) and the related allocation bases. As such, the Federal Government needs some assurance that the cost allocation plan has been implemented as approved. This is accomplished by reviews by the funding agencies, single audits, or audits conducted by the cognizant audit agency.

2. Where inappropriate charges affecting more than one funding agency are identified, the cognizant HHS cost negotiation office will be advised and will take the lead in resolving the issue(s) as provided for in Subpart E of 45 CFR part 95.

3. If a dispute arises in the negotiation of a plan or from a disallowance involving two or more funding agencies, the dispute shall be resolved in accordance with the appeals procedures set out in 45 CFR part 75. Disputes involving only one funding agency will be resolved in accordance with the funding agency's appeal process.

4. To the extent that problems are encountered among the Federal agencies and/or governmental units in connection with the negotiation and approval process, the Office of Management and Budget will lend assistance, as required, to resolve such problems in a timely manner.

F. *Unallowable Costs.* Claims developed under approved cost allocation plans will be based on allowable costs as identified in 2 CFR part 225. Where unallowable costs have been claimed and reimbursed, they will be refunded to the program that reimbursed the unallowable cost using one of the following methods: a cash refund, offset to a subsequent claim, or credits to the amounts charged to individual awards.

## APPENDIX E TO PART 225—STATE AND LOCAL INDIRECT COST RATE PROPOSALS

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A. *General.*

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

2. Indirect costs include the indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and the costs of central governmental services distributed through the central service cost allocation plan (as described in Appendix C to this part) and not otherwise treated as direct costs.

3. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. A separate indirect cost rate(s) is usually necessary for each department or agency of the governmental unit claiming indirect costs under Federal awards. Guidelines and illustrations of indirect cost proposals are provided in a brochure published by the Department of Health and Human Services entitled "A Guide for State and Local Government Agencies: Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government." A copy of this brochure may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

4. Because of the diverse characteristics and accounting practices of governmental units, the types of costs which may be classified as indirect costs cannot be specified in all situations. However, typical examples of

indirect costs may include certain State/local-wide central service costs, general administration of the grantee department or agency, accounting and personnel services performed within the grantee department or agency, depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities, etc.

5. This appendix does not apply to State public assistance agencies. These agencies should refer instead to Appendix D to this part.

B. *Definitions.*

1. "Indirect cost rate proposal" means the documentation prepared by a governmental unit or subdivision thereof to substantiate its request for the establishment of an indirect cost rate.

2. "Indirect cost rate" is a device for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

3. "Indirect cost pool" is the accumulated costs that jointly benefit two or more programs or other cost objectives.

4. "Base" means the accumulated direct costs (normally either total direct salaries and wages or total direct costs exclusive of any extraordinary or distorting expenditures) used to distribute indirect costs to individual Federal awards. The direct cost base selected should result in each award bearing a fair share of the indirect costs in reasonable relation to the benefits received from the costs.

5. "Predetermined rate" means an indirect cost rate, applicable to a specified current or future period, usually the governmental unit's fiscal year. This rate is based on an estimate of the costs to be incurred during the period. Except under very unusual circumstances, a predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.) Predetermined rates may not be used by governmental units that have not submitted and negotiated the rate with the cognizant agency. In view of the potential advantages offered by this procedure, negotiation of predetermined rates for indirect costs for a period of two to four years should be the norm in those situations where the cost experience and other pertinent facts available are deemed sufficient to enable the parties involved to reach an informed judgment as to the probable level of indirect costs during the ensuing accounting periods.

6. "Fixed rate" means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the

rate is carried forward as an adjustment to the rate computation of a subsequent period.

7. "Provisional rate" means a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a "final" rate for that period.

8. "Final rate" means an indirect cost rate applicable to a specified past period which is based on the actual allowable costs of the period. A final audited rate is not subject to adjustment.

9. "Base period" for the allocation of indirect costs is the period in which such costs are incurred and accumulated for allocation to activities performed in that period. The base period normally should coincide with the governmental unit's fiscal year, but in any event, shall be so selected as to avoid inequities in the allocation of costs.

*C. Allocation of Indirect Costs and Determination of Indirect Cost Rates.*

1. General.

a. Where a governmental unit's department or agency has only one major function, or where all its major functions benefit from the indirect costs to approximately the same degree, the allocation of indirect costs and the computation of an indirect cost rate may be accomplished through simplified allocation procedures as described in subsection 2 of this appendix.

b. Where a governmental unit's department or agency has several major functions which benefit from its indirect costs in varying degrees, the allocation of indirect costs may require the accumulation of such costs into separate cost groupings which then are allocated individually to benefitted functions by means of a base which best measures the relative degree of benefit. The indirect costs allocated to each function are then distributed to individual awards and other activities included in that function by means of an indirect cost rate(s).

c. Specific methods for allocating indirect costs and computing indirect cost rates along with the conditions under which each method should be used are described in subsections 2, 3 and 4 of this appendix.

2. Simplified method.

a. Where a grantee agency's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by classifying the grantee agency's total costs for the base period as either direct or indirect, and dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to individual Federal awards. The rate should be expressed as the percentage which the total amount of allowable indirect costs bears to the base selected. This method should also be

used where a governmental unit's department or agency has only one major function encompassing a number of individual projects or activities, and may be used where the level of Federal awards to that department or agency is relatively small.

b. Both the direct costs and the indirect costs shall exclude capital expenditures and unallowable costs. However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

c. The distribution base may be total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), direct salaries and wages, or another base which results in an equitable distribution.

3. Multiple allocation base method.

a. Where a grantee agency's indirect costs benefit its major functions in varying degrees, such costs shall be accumulated into separate cost groupings. Each grouping shall then be allocated individually to benefitted functions by means of a base which best measures the relative benefits.

b. The cost groupings should be established so as to permit the allocation of each grouping on the basis of benefits provided to the major functions. Each grouping should constitute a pool of expenses that are of like character in terms of the functions they benefit and in terms of the allocation base which best measures the relative benefits provided to each function. The number of separate groupings should be held within practical limits, taking into consideration the materiality of the amounts involved and the degree of precision needed.

c. Actual conditions must be taken into account in selecting the base to be used in allocating the expenses in each grouping to benefitted functions. When an allocation can be made by assignment of a cost grouping directly to the function benefitted, the allocation shall be made in that manner. When the expenses in a grouping are more general in nature, the allocation should be made through the use of a selected base which produces results that are equitable to both the Federal Government and the governmental unit. In general, any cost element or related factor associated with the governmental unit's activities is potentially adaptable for use as an allocation base provided that: it can readily be expressed in terms of dollars or other quantitative measures (total direct costs, direct salaries and wages, staff hours applied, square feet used, hours of usage, number of documents processed, population served, and the like), and it is common to the benefitted functions during the base period.

d. Except where a special indirect cost rate(s) is required in accordance with subsection 4, the separate groupings of indirect costs allocated to each major function shall

be aggregated and treated as a common pool for that function. The costs in the common pool shall then be distributed to individual Federal awards included in that function by use of a single indirect cost rate.

e. The distribution base used in computing the indirect cost rate for each function may be total direct costs (excluding capital expenditures and other distorting items such as pass-through funds, major subcontracts, etc.), direct salaries and wages, or another base which results in an equitable distribution. An indirect cost rate should be developed for each separate indirect cost pool developed. The rate in each case should be stated as the percentage relationship between the particular indirect cost pool and the distribution base identified with that pool.

#### 4. Special indirect cost rates.

a. In some instances, a single indirect cost rate for all activities of a grantee department or agency or for each major function of the agency may not be appropriate. It may not take into account those different factors which may substantially affect the indirect costs applicable to a particular program or group of programs. The factors may include the physical location of the work, the level of administrative support required, the nature of the facilities or other resources employed, the organizational arrangements used, or any combination thereof. When a particular award is carried out in an environment which appears to generate a significantly different level of indirect costs, provisions should be made for a separate indirect cost pool applicable to that award. The separate indirect cost pool should be developed during the course of the regular allocation process, and the separate indirect cost rate resulting therefrom should be used, provided that: the rate differs significantly from the rate which would have been developed under subsections 2. and 3. of this appendix, and the award to which the rate would apply is material in amount.

b. Although 2 CFR part 225 adopts the concept of the full allocation of indirect costs, there are some Federal statutes which restrict the reimbursement of certain indirect costs. Where such restrictions exist, it may be necessary to develop a special rate for the affected award. Where a "restricted rate" is required, the procedure for developing a non-restricted rate will be used except for the additional step of the elimination from the indirect cost pool those costs for which the law prohibits reimbursement.

#### D. *Submission and Documentation of Proposals.*

##### 1. Submission of indirect cost rate proposals.

a. All departments or agencies of the governmental unit desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs. The pro-

posal and related documentation must be retained for audit in accordance with the records retention requirements contained in the Common Rule.

b. A governmental unit for which a cognizant agency assignment has been specifically designated must submit its indirect cost rate proposal to its cognizant agency. The Office of Management and Budget (OMB) will periodically publish lists of governmental units identifying the appropriate Federal cognizant agencies. The cognizant agency for all governmental units or agencies not identified by OMB will be determined based on the Federal agency providing the largest amount of Federal funds. In these cases, a governmental unit must develop an indirect cost proposal in accordance with the requirements of 2 CFR 225 and maintain the proposal and related supporting documentation for audit. These governmental units are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency. Where a local government only receives funds as a sub-recipient, the primary recipient will be responsible for negotiating and/or monitoring the sub-recipient's plan.

c. Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to the Department of the Interior (its cognizant Federal agency).

d. Indirect cost proposals must be developed (and, when required, submitted) within six months after the close of the governmental unit's fiscal year, unless an exception is approved by the cognizant Federal agency. If the proposed central service cost allocation plan for the same period has not been approved by that time, the indirect cost proposal may be prepared including an amount for central services that is based on the latest federally-approved central service cost allocation plan. The difference between these central service amounts and the amounts ultimately approved will be compensated for by an adjustment in a subsequent period.

##### 2. Documentation of proposals. The following shall be included with each indirect cost proposal:

a. The rates proposed, including subsidiary work sheets and other relevant data, cross referenced and reconciled to the financial data noted in subsection b of this appendix. Allocated central service costs will be supported by the summary table included in the approved central service cost allocation plan. This summary table is not required to be submitted with the indirect cost proposal if the central service cost allocation plan for the same fiscal year has been approved by the cognizant agency and is available to the funding agency.

b. A copy of the financial data (financial statements, comprehensive annual financial

report, executive budgets, accounting reports, etc.) upon which the rate is based. Adjustments resulting from the use of unaudited data will be recognized, where appropriate, by the Federal cognizant agency in a subsequent proposal.

c. The approximate amount of direct base costs incurred under Federal awards. These costs should be broken out between salaries and wages and other direct costs.

d. A chart showing the organizational structure of the agency during the period for which the proposal applies, along with a functional statement(s) noting the duties and/or responsibilities of all units that comprise the agency. (Once this is submitted, only revisions need be submitted with subsequent proposals.)

3. Required certification. Each indirect cost rate proposal shall be accompanied by a certification in the following form:

#### CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish billing or final indirect costs rates for [identify period covered by rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

#### E. Negotiation and Approval of Rates.

1. Indirect cost rates will be reviewed, negotiated, and approved by the cognizant Federal agency on a timely basis. Once a rate has been agreed upon, it will be accepted and used by all Federal agencies unless prohibited or limited by statute. Where a Federal

funding agency has reason to believe that special operating factors affecting its awards necessitate special indirect cost rates, the funding agency will, prior to the time the rates are negotiated, notify the cognizant Federal agency.

2. The use of predetermined rates, if allowed, is encouraged where the cognizant agency has reasonable assurance based on past experience and reliable projection of the grantee agency's costs, that the rate is not likely to exceed a rate based on actual costs. Long-term agreements utilizing predetermined rates extending over two or more years are encouraged, where appropriate.

3. The results of each negotiation shall be formalized in a written agreement between the cognizant agency and the governmental unit. This agreement will be subject to reopening if the agreement is subsequently found to violate a statute, or the information upon which the plan was negotiated is later found to be materially incomplete or inaccurate. The agreed upon rates shall be made available to all Federal agencies for their use.

4. Refunds shall be made if proposals are later found to have included costs that are unallowable as specified by law or regulation, as identified in Appendix B to this part, or by the terms and conditions of Federal awards, or are unallowable because they are clearly not allocable to Federal awards. These adjustments or refunds will be made regardless of the type of rate negotiated (predetermined, final, fixed, or provisional).

#### F. Other Policies.

1. Fringe benefit rates. If overall fringe benefit rates are not approved for the governmental unit as part of the central service cost allocation plan, these rates will be reviewed, negotiated and approved for individual grantee agencies during the indirect cost negotiation process. In these cases, a proposed fringe benefit rate computation should accompany the indirect cost proposal. If fringe benefit rates are not used at the grantee agency level (*i.e.*, the agency specifically identifies fringe benefit costs to individual employees), the governmental unit should so advise the cognizant agency.

2. Billed services provided by the grantee agency. In some cases, governmental units provide and bill for services similar to those covered by central service cost allocation plans (*e.g.*, computer centers). Where this occurs, the governmental unit should be guided by the requirements in Appendix C to this part relating to the development of billing rates and documentation requirements, and should advise the cognizant agency of any billed services. Reviews of these types of services (including reviews of costing/billing methodology, profits or losses, etc.) will be made on a case-by-case basis as warranted by the circumstances involved.



3. Indirect cost allocations not using rates. In certain situations, a governmental unit, because of the nature of its awards, may be required to develop a cost allocation plan that distributes indirect (and, in some cases, direct) costs to the specific funding sources. In these cases, a narrative cost allocation methodology should be developed, documented, maintained for audit, or submitted, as appropriate, to the cognizant agency for review, negotiation, and approval.

4. Appeals. If a dispute arises in a negotiation of an indirect cost rate (or other rate) between the cognizant agency and the governmental unit, the dispute shall be resolved in accordance with the appeals procedures of the cognizant agency.

5. Collection of unallowable costs and erroneous payments. Costs specifically identified as unallowable and charged to Federal awards either directly or indirectly will be refunded (including interest chargeable in accordance with applicable Federal agency regulations).

6. OMB assistance. To the extent that problems are encountered among the Federal agencies and/or governmental units in connection with the negotiation and approval process, OMB will lend assistance, as required, to resolve such problems in a timely manner.

#### PARTS 226-229 [RESERVED]

### PART 230—COST PRINCIPLES FOR NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A-122)

#### Sec.

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230.10 Scope.

230.15 Policy.

230.20 Applicability.

230.25 Definitions.

230.30 OMB responsibilities.

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#### APPENDIX A TO PART 230—GENERAL PRINCIPLES

#### APPENDIX B TO PART 230—SELECTED ITEMS OF COST

#### APPENDIX C TO PART 230—NON-PROFIT ORGANIZATIONS NOT SUBJECT TO THIS PART

AUTHORITY: 31 U.S.C. 503; 31 U.S.C. 1111; 41 U.S.C. 405; Reorganization Plan No. 2 of 1970; E.O. 11541, 35 FR 10737, 3 CFR, 1966-1970, p. 939

SOURCE: 70 FR 51927, Aug. 31, 2005, unless otherwise noted.

#### § 230.5 Purpose.

This part establishes principles for determining costs of grants, contracts and other agreements with non-profit organizations.

#### § 230.10 Scope.

(a) This part does not apply to colleges and universities which are covered by 2 CFR part 220 Cost Principles for Educational Institutions (OMB Circular A-21); State, local, and federally-recognized Indian tribal governments which are covered by 2 CFR part 225 Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87); or hospitals.

(b) The principles deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and non-profit organization participation in the financing of a particular project. Provision for profit or other increment above cost is outside the scope of this part.

#### § 230.15 Policy.

The principles are designed to provide that the Federal Government bear its fair share of costs except where restricted or prohibited by law. The principles do not attempt to prescribe the extent of cost sharing or matching on grants, contracts, or other agreements. However, such cost sharing or matching shall not be accomplished through arbitrary limitations on individual cost elements by Federal agencies.

#### § 230.20 Applicability.

(a) These principles shall be used by all Federal agencies in determining the costs of work performed by non-profit organizations under grants, cooperative agreements, cost reimbursement contracts, and other contracts in which costs are used in pricing, administration, or settlement. All of these instruments are hereafter referred to as awards. The principles do not apply to awards under which an organization is not required to account to the Federal Government for actual costs incurred.

(b) All cost reimbursement sub-awards (subgrants, subcontracts, etc.)

## 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 February 23, 2018, I served the:

- **State Controller's Office (Controller's) Comments on the IRC filed February 22, 2018**

*Interagency Child Abuse and Neglect Reports (ICAN), 17-0022-I-01*

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9<sup>1</sup>, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958 (AB 1058); Statutes 1980, Chapter 1071 (SB 781); Statutes 1981, Chapter 435 (AB 518); Statutes 1982, Chapter 162 (AB 2303); Statutes 1982, Chapter 905 (SB 1848); Statutes 1984, Chapter 1423 (SB 1899); Statutes 1984, Chapter 1613 (AB 2709); Statutes 1985, Chapter 1598 (AB 505); Statutes 1986, Chapter 1289 (AB 1981); Statutes 1986, Chapter 1496 (AB 3608); Statutes 1987, Chapter 82 (AB 80); Statutes 1987, Chapter 531 (AB 1632); Statutes 1987, Chapter 1459 (SB 1219); Statutes 1988, Chapter 269 (AB 3022); Statutes 1988, Chapter 1497 (SB 2457); Statutes 1988, Chapter 1580 (AB 4585); Statutes 1989, Chapter 153 (AB 627); Statutes 1990, Chapter 650 (SB 2423); Statutes 1990, Chapter 1330 (SB 2788); Statutes 1990, Chapter 1363 (AB 3532); Statutes 1990, Chapter 1603 (SB 2669); Statutes 1992, Chapter 163 (AB 2641); Statutes 1992, Chapter 459 (SB 1695); Statutes 1992, Chapter 1338 (SB 1184); Statutes 1993, Chapter 219 (AB 1500); Statutes 1993, Chapter 510 (SB 665); Statutes 1996, Chapter 1080 (AB 295); Statutes 1996, Chapter 1081 (AB 3554); Statutes 1997, Chapter 842 (SB 644); Statutes 1997, Chapter 843 (AB 753); Statutes 1997, Chapter 844 (AB 1065); Statutes 1999, Chapter 475 (SB 654); Statutes 1999, Chapter 1012 (SB 525); and Statutes 2000, Chapter 916 (AB 1241); California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)<sup>2</sup>; "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)  
Fiscal Years: 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-2013

City of Palmdale, Claimant

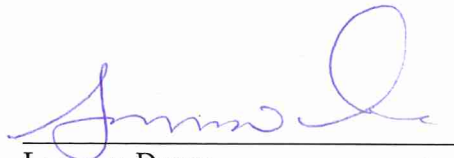
By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

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<sup>1</sup> Since renumbered as Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

<sup>2</sup> The substantive requirements of section 903 are now found at section 902, pursuant to amendments effected by Register 2010, Number 2.

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 February 23, 2018 at Sacramento, California.



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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:** 12/21/17

**Claim Number:** 17-0022-I-01

**Matter:** Interagency Child Abuse and Neglect Reports (ICAN)

**Claimant:** City of Palmdale

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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