### COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300 SACRAMENTO, CA 95814 PHONE: (916) 323-3562 FAX: (916) 445-0278 E-mail: csminfo@csm.ca.gov

March 27, 2013

Mr. Art Palkowitz Stutz, Artiano, Shinoff & Holtz 2488 Historic Decatur Road, Suite 200 San Diego, CA 92106 Ms. Jill Kanemasu State Controller's Office Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816

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

RE: Final Staff Analysis, Proposed Statewide Cost Estimate, and Notice of Hearing

Developer Fees, 02-TC-42

Covernment Code Sections 65070, et al.

Government Code Sections 65970, et al. Clovis Unified School District, Claimant

Dear Mr. Palkowitz:

The final staff analysis and proposed statewide cost estimate for the above-named matter are enclosed.

## Hearing

This matter is set for hearing on **Friday April 19, 2013**, at 10:00 a.m., in the State Capitol, Room 447, Sacramento, California. This matter is proposed for the Consent Calendar. Please let us know in advance if you object to this item being on consent and therefore you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01(c)(2) of the Commission's regulations.

## **Special Accommodations**

For any special accommodations such as a sign language interpreter, an assistive listening device, materials in an alternative format, or any other accommodations, please contact the Commission Office at least five to seven *working* days prior to the meeting.

Please contact Kerry Ortman at (916) 323-3562 if you have any questions.

Sincerely,

Heather Halsey
Executive Director

Hearing: April 19, 2013

\\csm2008\\data\MANDATES\\2002\\tc\\02-tc-42 (Developer Fees)\\SCE\\fsa.doc

#### **Item 10**

# Final Staff Analysis Proposed Statewide Cost Estimate

## \$376,304

Government Code Sections 65970, 65971, 65972, 65973, 65974, 65974.5, 65975, 65976, 65977, 65978, 65979, 65980, 65981

Statutes 1977, Chapter 955, Statutes 1979, chapter 282, Statutes 1980, Chapter 1354, Statutes 1981, Chapter 201, Statutes 1982, Chapter 923, Statutes 1983, Chapter 1254, Statutes 1984, Chapter 1062, Statutes 1985, Chapter 1498, Statutes 1986, Chapters 136 and 887, Statutes 1994, Chapter 1228

Developer Fees 02-TC-42

Clovis Unified School District, Claimant

#### STAFF ANALYSIS

## **Background and Summary of the Mandate**

This test claim, filed on June 27, 2003, addresses activities required as a condition of imposing developer fees to help pay for school facilities.

On December 1, 2011, the Commission adopted a statement of decision partially approving the test claim for new requirements as a condition of imposing developer fees. Parameters and guidelines were adopted on May 25, 2012.<sup>1</sup>

The Commission found that the School Facilities Act imposed a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution, beginning July 1, 2001 for school districts to perform the following activities:

- Notify the city council or county board of supervisors if the school district finds, based on clear and convincing evidence, that:
  - 1) Conditions of overcrowding exists in one or more of the attendance areas within the district that will impair the normal functioning of educational programs, and
  - 2) All reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible methods for reducing those conditions exist.
- Specify in the notice of findings the reason for the existence of the overcrowding conditions and the mitigation measures considered and include a copy of a completed application to the OPSC for preliminary determination of eligibility under the Leroy F. Greene State School Building Lease-Purchase Law of 1976.

\_

<sup>&</sup>lt;sup>1</sup> Exhibit A.

• Submit to the city council or county board of supervisors a schedule for the use of fees, including the school sites to be used, classroom facilities to be made available, and the times when those facilities will be available. The schedule shall be submitted before the city or county makes a decision to require the dedication of land or the payment of fees, or to increase the amount of land to be dedicated or the fees to be paid.

If an ordinance is adopted by the city council or county board of supervisors pursuant to Government Code section 65974 requiring the dedication of land, the payment of fees in lieu thereof, or a combination of both:

- Make a recommendation regarding the amount of fees to be assessed, within 60 days following the initial permit for the development, when required by the city council or county board of supervisors; and
- Where two separate school districts operate schools in an attendance area where overcrowding conditions exist for both school districts, enter into an agreement with the city or county for the purpose of determining the distribution of revenues to both school districts from the fees levied pursuant to the School Facilities Act.

If a school district receives funds pursuant to the School Facilities Act:

- Maintain a separate account for any fees paid; and
- File a report by October 15 of each year with the city council or county board of supervisors which specifies:
  - o The balance in the account at the end of the previous fiscal year;
  - o The facilities leased, purchased, or constructed;
  - o The dedication of land during the previous fiscal year; and
  - o Which attendance areas will continue to be overcrowded when the fall term begins and where conditions of overcrowding will no longer exist.

All other reimbursement for activities requested by the claimant with respect to collecting developer fees were denied by the Commission.

Eligible claimants were required to file initial reimbursement claims (for costs incurred between July 1, 2001, and June 30, 2011) with the State Controller's Office (SCO) by January 2, 2013. Reimbursement claims for fiscal year 2011-2012 are due by February 15, 2013.

#### Eligible Claimants and Period of Reimbursement

Any "school district" as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim was filed on June 27, 2003, establishing eligibility for reimbursement for the 2001-2002 fiscal year. Therefore, the costs incurred for compliance with the mandated activities are reimbursable on or after July 1, 2001.

#### **Reimbursable Activities**

The parameters and guidelines authorize reimbursement of each eligible claimant for the following activities:

## A. Local Government Notice of Finding

- 1. Notify the city council or county board of supervisors if the school district finds, based on clear and convincing evidence, that:
  - Conditions of overcrowding exists in one or more of the attendance areas within the district that will impair the normal functioning of educational programs, and
  - All reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible methods for reducing those conditions exist.
- 2. Specify in the notice of findings the reason for the existence of the overcrowding conditions and the mitigation measures considered and include a copy of a completed application to the OPSC for preliminary determination of eligibility under the Leroy F. Greene State School Building Lease-Purchase Law of 1976.

#### B. Schedule of Fees

Submit to the city council or county board of supervisors a schedule for the use of fees, including the school sites to be used, classroom facilities to be made available, and the times when those facilities will be available. The schedule shall be submitted before the city or county makes a decision to require the dedication of land or the payment of fees, or to increase the amount of land to be dedicated or the fees to be paid.

#### C. Fee Amount

If an ordinance is adopted by the city council or county board of supervisors pursuant to Government Code section 65974 requiring the dedication of land, the payment of fees in lieu thereof, or a combination of both:

- 1. Make a recommendation regarding the amount of fees to be assessed, within 60 days following the initial permit for the development, when required by the city council or county board of supervisors; and
- 2. Where two separate school districts operate schools in an attendance area where overcrowding conditions exist for both school districts, enter into an agreement with the city or county for the purpose of determining the distribution of revenues to both school districts from the fees levied pursuant to the School Facilities Act.

#### D. Fund Accounting

If a school district receives funds pursuant to the School Facilities Act of 1979:

- 1. Maintain a separate account for any fees paid; and
- 2. File a report by October 15 of each year with the city council or county board of supervisors which specifies:

- The balance in the account at the end of the previous fiscal year;
- The facilities leased, purchased, or constructed;
- The dedication of land during the previous fiscal year; andWhich attendance areas will continue to be overcrowded when the fall term begins and where conditions of overcrowding will no longer exist.

## **Statewide Cost Estimate**

## Assumptions

Staff reviewed the reimbursement claims data submitted by 10 school districts and compiled by the SCO. The actual claims data showed that 55 initial claims were filed for fiscal years 2001-2002 through 2010-2011 and three annual claims for fiscal year 2011-2012 for a total of \$376,304.<sup>2</sup> Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

- The actual amount claimed for reimbursement may increase and exceed the statewide cost estimate.
  - o There are approximately 1055 school districts in California, of those, only10 districts filed initial reimbursement claims totaling \$354,692 for this program for fiscal years 2001-2002 through 2010-2011. If other eligible claimants file late or amended initial claims, the amount of reimbursement claims may exceed the statewide cost estimate. Late initial claims for this program for fiscal years 2001-2002 through 2010-2011 may be filed until January 2, 2014.
  - O Also, according to the claims data, three of those same districts already filed annual reimbursement claims totaling \$21,612 for fiscal year 2011-2012. Late annual reimbursement claims for fiscal year 2011-2012 may be filed until February 15, 2014.
- The number of reimbursement claims filed will vary from year to year.
  - This program requires school districts to notify the city council or county board of supervisors if the school district finds, based on clear and convincing evidence, that, as a result of new development: 1) conditions of overcrowding exist in one or more of the attendance areas that impair the normal functioning of the educational programs; 2) all reasonable methods of mitigating conditions of overcrowding have been evaluated by the district; and 3) no feasible method exists to reduce the overcrowding conditions. Claims will vary depending on new development in an area and the ability of a district to absorb the resulting increased student enrollment. Furthermore, the rate and volume of development is not constant. Therefore, claims will likely follow broader economic and land development trends.
- The Commission approved only a portion of the School Facilities Act program as a mandate.

Other portions of the School Facilities Act and all of the AB 2926 and the Mitigation Fee Act programs activities, which were pled in the same test claim were found not to impose a reimbursable state-mandated new program or higher level of service. The costs claimed thus far may exceed what is reimbursable if they include costs of the AB 2926 and the

\_

<sup>&</sup>lt;sup>2</sup> Claims data reported as of January 22, 2013.

Mitigation Fee Act programs or any activities under the School Facilities Act program which were not specifically approved in the test claim and parameters and guidelines decisions.

- School districts are only eligible to be reimbursed for the activities approved in the mandate if they make a finding of overcrowding and only if that finding is based on clear and convincing evidence. Clear and convincing evidence is a very high standard. There may be several reasons that other school districts did not file for reimbursement, including but not limited to:
  - The school districts did not have overcrowding that was created by new development;
     or
  - The school districts were unable to meet the "clear and convincing" standard needed to prove the overcrowding.
- The total amount of reimbursement for this program may be lower than the statewide cost estimate because the SCO may reduce any reimbursement claim for this program.

The SCO may conduct audits and reduce any claims it deems to be excessive or unreasonable.

Proposed Statewide Cost Estimate Developer Fees, 02-TC-42

<sup>&</sup>lt;sup>3</sup> "Clear and convincing" evidence means evidence of such convincing force that it demonstrates, in contrast to the opposing evidence, a high probability of the truth of the fact[s] for which it is offered as proof. Such evidence requires a higher standard of proof than proof by a preponderance of the evidence (CA BAJI 2.62, *Burden of Proof and Clear and Convincing Evidence*).

## Methodology

Fiscal Years 2001-2002 through 2011-2012

The statewide cost estimate for fiscal years 2001-2002 through 2011-2012 was developed by totaling the 58 reimbursement claims filed with the SCO for these years, for a total of \$376,304. This averages to \$34,209 annually in costs for the state over this eleven-year period. Following is a breakdown of estimated total costs per fiscal year:

Fiscal Year <sup>4</sup>	Number of Claims Filed with SCO	<b>Estimated Cost</b>
2001-2002	4	\$18,499
2002-2003	4	\$19,497
2003-2004	4	\$36,273
2004-2005	4	\$23,209
2005-2006	7	\$40,677
2006-2007	6	\$29,385
2007-2008	6	\$43,667
2008-2009	7	\$31,346
2009-2010	7	\$63,178
2010-2011	6	\$48,961
2011-2012	3	\$21,612
TOTAL	58	\$376,304

## Comments on the Draft Staff Analysis and Proposed Statewide Cost Estimate

On February 27, 2013, Commission staff issued the draft staff analysis and proposed statewide cost estimate<sup>5</sup> for comments. No comments were received.

#### **Staff Recommendation**

Staff recommends the Commission adopt the proposed statewide cost estimate of \$376,304 for costs incurred in complying with the *Developer Fees* program.

-

<sup>&</sup>lt;sup>4</sup> Initial reimbursement claims were filed for fiscal years 2001-2002 through 2010-2011 and annual reimbursement claims were filed for fiscal year 2011-2012.

<sup>&</sup>lt;sup>5</sup> Exhibit B

# Commission on State Mandates

 Original List Date:
 7/8/2003

 Last Updated:
 9/10/2012

 List Print Date:
 03/27/2013

 Claim Number:
 02-TC-42

Issue:

**Mailing List** 

### TO ALL PARTIES AND INTERESTED PARTIES:

**Developer Fees** 

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. However, this requirement may also be satisfied by electronically filing your documents. Please see http://www.csm.ca.gov/dropbox.shtml on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.2.)

Ms. Lacey Baysinger	Tel:	(916) 324-0254
State Controller's Office	Email	LBaysinger@sco.ca.gov
Division of Accounting and Reporting		=, ege. @ ======ge=
3301 C Street, Suite 700	Fax:	
Sacramento, CA 95816		
Ms. Kathy Rios	Tel:	(916) 324-5919
State Controllers Office		,
Division of Accounting and Reporting	Email	krios@sco.ca.gov
3301 C Street, Suite 700	Fax:	(916) 323-4807
Sacramento, CA 95816		
Ma Elica Wynna	Tol	(046) 445 0229
Ms. Elisa Wynne Department of Finance	Tel:	(916) 445-0238
Department of Finance  Department of Finance	Email	elisa.wynne@dof.ca.gov
915 L Street	Fax:	
Sacramento, CA 95814		
,		
Mr. Christien Brunette	Tel:	(916) 471-5510
MAXIMUS	Email	christienbrunette@maximus.com
625 Coolidge Drive, Suite 100		
Folsom, CA 95630	Fax:	(916) 366-4838
Ms. Socorro Aquino	Tel:	(916) 322-7522
State Controller's Office		,
Division of Audits	Email	SAquino@sco.ca.gov
3301 C Street, Suite 700	Fax:	
Sacramento, CA 95816		
Mr. J. Bradley Burgess	Tel:	(916)595-2646
MGT of America	Email	Bburgess@mgtamer.com
895 La Sierra Drive	Fax:	-
Sacramento, CA 95864	ı ax.	

Mr. Chris Ferguson	Tel:	(916) 445-3274
Department of Finance (A-15)	Email	Chris.Ferguson@dof.ca.gov
Education Systems Unit		Officer of gasoff @ dof.od.gov
915 L Street, 7th Floor	Fax:	
Sacramento, CA 95814		
Ms. Juliana F. Gmur	Tel:	(559) 960-4507
	Email	julianagmur@msn.com
1865 Hernden Avenue, Suite K-44 Clovis, CA 93611	Fax:	
Clovis, CA 93011		
Mr. Jeff Goldstein	Tel:	(949) 440-0845
MAXIMUS	Email	jeffgoldstein@maximus.com
17310 Red Hill Avenue, Suite 340		, -
Irvine, CA 92614	Fax:	(949) 440-0855
Mr. Dennis Speciale	Tel:	(916) 324-0254
State Controller's Office (B-08)		, ,
Division of Accounting and Reporting	Email	DSpeciale@sco.ca.gov
3301 C Street, Suite 700	Fax:	
Sacramento, CA 95816		
Ms. Donna Ferebee	Tel:	(916) 445-3274
Department of Finance (A-15)	Email	donna.ferebee@dof.ca.gov
915 L Street, 11th Floor	Fax:	(916) 323-9584
Sacramento, CA 95814	· un	(0.0)020 000.
Ms. Andra Donovan	Tel:	(619) 725-5630
San Diego Unified School District	Email	adonovan@sandi.net
Legal Services Office 4100 Normal Street, Room 2148	Fax:	
San Diego, CA 92103		
Mr. Keith Nezaam	Tel:	(916) 445-8913
Department of Finance (A-15)	Email	Keith.Nezaam@dof.ca.gov
915 L Street, 8th Floor	Fax:	Ŭ
Sacramento, CA 95814	ı ax.	
Ms. Jill Kanemasu	Tel:	(916) 322-9891
State Controller's Office (B-08)	Email	jkanemasu@sco.ca.gov
Division of Accounting and Reporting 3301 C Street, Suite 700	Fax:	<del>-</del>
Sacramento, CA 95816	. 47.	
Mr. Mark Rewolinski	Tel:	(916) 471-5516
MAXIMUS	Email	markrewolinski@maximus.com
625 Coolidge Drive, Suite 100		
Folsom, CA 95630	Fax:	(916) 366-4838

Legislative Analysts Office (B-29)         Email Paul.Golaszewski@lao.ca.gov           925 L Street, Suite 1000         Fax:           Ms. Veronica Lanto         Tel: (408) 535-6572           San Jose Unified School District         Email Veronica Lanto@sjusd.org           855 Lenzen Avenue         Fax: (408) 535-6692           Mr. Jim Spano         Tel: (916) 323-5849           State Controller's Office (B-08)         Email jspano@sco.ca.gov           Division of Auditis         Fax: (916) 327-0832           3301 C Street, Suite 700         Fax: (916) 327-0832           Sacramento, CA 95816         Fax: (916) 327-0832           Ms. Jennifer Kuhn         Tel: (916) 319-8332           Legislative Analyst's Office (B-29)         Email Jennifer kuhn@lao.ca.gov           925 L Street, Suite 1000         Fax: (916) 324-4281           Mr. Mike Brown         Tel: (916) 669-5116           School Innovations & Advocacy         Email mikeb@sia-us.com           5200 Golden Foothill Parkway         Fax: (888) 487-6441           I Dorado Hills, CA 95762         Fax: (889) 487-6441           Mr. Arthur Palkowitz         Tel: (619) 232-3122           Stutz Artiano Shinoff & Holtz         Email apalkowitz@stutzartiano.com           San Diego, CA 92106         Fax: (619) 232-3264           Ms. Harmeet Barkschat	Mr. Paul Golaszewski	Tel:	(916) 319-8341
9.25 L Street, Suite 1000 Sacramento, CA 95814  Ms. Veronica Lanto San Jose Unified School District San Jose CA 95126-2736  Mr. Jim Spano Tel: (916) 323-5849 State Controller's Office (B-08) Division of Audits San Jose, CA 95126-2736  Mr. Jim Spano State Controller's Office (B-08) Division of Audits Sand C Street, Suite 700 Sacramento, CA 95816  Ms. Jennifer Kuhn Tel: (916) 327-0832  Ms. Jennifer Kuhn Tel: (916) 327-0832  Ms. Jennifer Kuhn Tel: (916) 324-4281  Mr. Mike Brown Tel: (916) 324-4281  Mr. Mike Brown Tel: (916) 669-5116 School Innovations & Advocacy Email Mike Medical School Scho			
Ms. Veronica Lanto	925 L Street, Suite 1000		i aui.Ooiaszewski@iao.ca.gov
San Jose Unified School District   Email   Veronica_Lanto@sjusd.org   855 Lenzen Avenue   Fax: (408) 535-6692	Sacramento, CA 95814	Fax:	
855 Lenzen Avenue San Jose, CA 95126-2736  Mr. Jim Spano Tel: (916) 323-5849  State Controller's Office (B-08) Division of Audits 3301 C Street, Suite 700 Sacramento, CA 95816  Ms. Jennifer Kuhn Legislative Analyst's Office (B-29) 925 L Street, Suite 1000 Sacramento, CA 95814  Mr. Mike Brown School Innovations & Advocacy School Innovations & Advocacy School Innovations & Advocacy Fax: (916) 323-3122  Mr. Arthur Palkowitz Tel: (619) 232-3122  Mr. Arthur Palkowitz Tel: (619) 232-3122  Mr. Arthur Palkowitz Tel: (619) 232-3264  Ms. Harmeet Barkschat Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Termecula, CA 95814  Mr. Robert Miyashiro Mr. Michael Johnston Clovis Unified School District Mr. Michael Johnston Clovis Unified School District Email Mr. Michael Johnston Clovis Unified School District Email Mr. Michael Johnston Tel: (519) 032-042-040-040-040-040-040-040-040-040-04	Ms. Veronica Lanto	Tel:	(408) 535-6572
## S55 Lenzen Avenue San Jose, CA 95126-2736  ## Jim Spano Tel: (916) 323-5849  State Controller's Office (B-08) Division of Audits 3301 C Street, Suite 700 Sacramento, CA 95816  ## Size Controller's Office (B-08) Division of Audits Sacramento, CA 95816  ## Size Controller's Office (B-29) ## Size Controller's Office (B-20) ## Size Controller's Office Controller's	San Jose Unified School District	Email	Veronica Lanto@siusd.org
Mr. Jim Spano         Tel:         (916) 323-5849           State Controller's Office (B-08)         Email         jspano@sco.ca.gov           Division of Audits         Fax:         (916) 327-0832           3301 C Street, Suite 1000         Fax:         (916) 319-8332           Ms. Jennifer Kuhn         Tel:         (916) 324-4281           Legislative Analyst's Office (B-29)         Email         Jennifer.kuhn@lao.ca.gov           925 L Street, Suite 1000         Fax:         (916) 324-4281           Mr. Mike Brown         Tel:         (916) 669-5116           School Innovations & Advocacy         Email         mikeb@sia-us.com           5200 Golden Foothill Parkway         Email         mikeb@sia-us.com           5200 Golden Foothill Parkway         Fax:         (888) 487-6441           Mr. Arthur Palkowitz         Tel:         (619) 232-3122           Stutz Artiano Shinoff & Holtz         Email         apalkowitz@stutzartiano.com           2488 Historic Decatur Road, Suite 200         Fax:         (619) 232-3264           Ms. Harmeet Barkschat         Tel:         (916) 727-1350           Mandate Resource Services, LLC         Email         harmeet@calsdrc.com           5325 Elkhorn Blvd. #307         Fax:         (916) 727-1734           Ms. Sandy Re		Fav:	_ , ,
State Controller's Office (B-08)         Email jspano@sco.ca.gov           Division of Audits 3301 C Street, Suite 700 Sacramento, CA 95816         Fax: (916)327-0832           Ms. Jennifer Kuhn         Tel: (916)319-8332           Legislative Analysts Office (B-29) Email Jennifer.kuhn@lao.ca.gov           925 L Street, Suite 1000 Sacramento, CA 95814         Fax: (916)324-4281           Mr. Mike Brown         Tel: (916)669-5116           School Innovations & Advocacy         Email mikeb@sia-us.com           5200 Golden Foothill Parkway         Email mikeb@sia-us.com           5200 Golden Foothill Parkway         Fax: (888)487-6441           El Dorado Hills, CA 95762         Fax: (619)232-3122           Mr. Arthur Palkowitz         Email apalkowitz@stutzartiano.com           Stutz Artiano Shinoff & Holtz         Email apalkowitz@stutzartiano.com           2488 Historic Decatur Road, Suite 200 San Diego, CA 92106         Fax: (619)232-3264           Ms. Harmeet Barkschat         Tel: (916)727-1350           Mandate Resource Services, LLC         Email harmeet@calsdrc.com           5252 Elkhorn Blvd, #3007         Fax: (916)727-1734           Ms. Sandy Reynolds         Tel: (951)303-3034           Reynolds Consulting Group, Inc.         Email sandrareynolds_30@msn.com           P.O. Box 894059         Fax: (951)303-6607           Temecula, CA 9258	San Jose, CA 95126-2736	ı ax.	(400)333-0092
Division of Audits   Sandre South	•	Tel:	(916) 323-5849
Sacramento, CA 95816   Sacramento, CA 95816   Sacramento, CA 95816		Email	jspano@sco.ca.gov
Sacramento, CA 95816  Ms. Jennifer Kuhn		Fax:	(916) 327-0832
Legislative Analyst's Office (B-29)         Email Jennifer.kuhn@lao.ca.gov           925 L Street, Suite 1000         Fax: (916)324-4281           Mr. Mike Brown         Tel: (916)669-5116           School Innovations & Advocacy         Email mikeb@sia-us.com           5200 Golden Foothill Parkway         Email mikeb@sia-us.com           El Dorado Hills, CA 95762         Fax: (888) 487-6441           Mr. Arthur Palkowitz         Tel: (619)232-3122           Stutz Artiano Shinoff & Holtz         Email apalkowitz@stutzartiano.com           2488 Historic Decatur Road, Suite 200         Fax: (619)232-3264           Ms. Harmeet Barkschat         Tel: (916)727-1350           Mandate Resource Services, LLC         Email harmeet@calsdrc.com           5325 Elkhorn Blvd. #307         Fax: (916)727-1734           Ms. Sandy Reynolds         Tel: (951)303-3034           Reynolds Consulting Group, Inc.         Email sandrareynolds_30@msn.com           P.O. Box 894059         Fax: (951)303-6607           Mr. Robert Miyashiro         Tel: (916)446-7517           Education Mandated Cost Network         Email robertm@sscal.com           1121 L Street, Suite 1060         Fax: (916)446-2011           Mr. Michael Johnston         Tel: (559)327-9000           Clovis Unified School District         Email michaeljohnston@clovisusd.kt2.ca.us     <			(0.0) 02. 0002
925 L Street, Suite 1000 Sacramento, CA 95814  Mr. Mike Brown Tel: (916) 669-5116 School Innovations & Advocacy Email mikeb@sia-us.com 5200 Golden Foothill Parkway El Dorado Hills, CA 95762  Mr. Arthur Palkowitz Tel: (619) 232-3122 Stutz Artiano Shinoff & Holtz Stutz Artiano Shinoff & Holtz Email apalkowitz@stutzartiano.com 2488 Historic Decatur Road, Suite 200 San Diego, CA 92106  Ms. Harmeet Barkschat Ms. Harmeet Barkschat Tel: (916) 727-1350 Mandate Resource Services, LLC Email harmeet@calsdrc.com 5325 Elkhorn Blvd. #307 Sacramento, CA 95842  Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Tel: (951) 303-6607  Mr. Robert Miyashiro Tel: (916) 446-7517 Education Mandated Cost Network Email robertm@sscal.com  Mr. Michael Johnston Tel: (559) 327-9000 Clovis Unified School District Temail michaelijohnston@clovisusd.kt2.ca.us		Tel:	(916) 319-8332
Sacramento, CA 95814         Fax:         (916)324-4281           Mr. Mike Brown         Tel:         (916)669-5116           School Innovations & Advocacy         Email         mikeb@sia-us.com           5200 Golden Foothill Parkway         Email         mikeb@sia-us.com           5200 Golden Foothill Parkway         Fax:         (888)487-6441           Mr. Arthur Palkowitz         Tel:         (619)232-3122           Mr. Arthur Palkowitz         Email         apalkowitz@stutzartiano.com           2488 Historic Decatur Road, Suite 200         Fax:         (619)232-3264           Ms. Jana Diego, CA 92106         Fax:         (619)232-3264           Ms. Harmeet Barkschat         Tel:         (916)727-1350           Mandate Resource Services, LLC         Email         harmeet@calsdrc.com           5325 Elkhorn Blvd, #307         Fax:         (916)727-1734           Ms. Sandy Reynolds         Tel:         (951)303-3034           Reynolds Consulting Group, Inc.         Email         sandrareynolds_30@msn.com           P.O. Box 894059         Fax:         (951)303-6607           Mr. Robert Miyashiro         Tel:         (916)446-7517           Education Mandated Cost Network         Email         robertm@sscal.com           1121 L Street, Suite 1060	` ,	Email	Jennifer.kuhn@lao.ca.gov
Mr. Mike Brown School Innovations & Advocacy School Innovations & School Innovation &	•	Fax:	(916) 324-4281
School Innovations & Advocacy 5200 Golden Foothill Parkway El Dorado Hills, CA 95762  Mr. Arthur Palkowitz Stutz Artiano Shinoff & Holtz 2488 Historic Decatur Road, Suite 200 San Diego, CA 92106  Ms. Harmeet Barkschat Mn. Arthur Barkschat Mn. Arthur Barkschat Ms. Harmeet Barkschat Ms. Sandy Reynolds Tel: (951) 303-3034 Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Tel: (916) 446-7517 Education Mandated Cost Network Email robertm@sscal.com Mr. Robert Miyashiro Education Mandated Cost Network Email robertm@sscal.com Mr. Klichael Johnston Clovis Unified School District Email michaeljohnston@clovisusd.kt2.ca.us  1450 Herndon Ave	Sacramento, CA 93014		
5200 Golden Foothill Parkway El Dorado Hills, CA 95762  Fax: (888) 487-6441  Mr. Arthur Palkowitz Stutz Artiano Shinoff & Holtz Email apalkowitz@stutzartiano.com  2488 Historic Decatur Road, Suite 200 San Diego, CA 92106  Ms. Harmeet Barkschat Ms. Sandy Reynolds Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Education Mandated Cost Network Mr. Robert Miyashiro Education Mandated Cost Network Ms. Sardy Sard		Tel:	(916) 669-5116
El Dorado Hills, CA 95762  Mr. Arthur Palkowitz Stutz Artiano Shinoff & Holtz Stutz Artiano Shinoff & Holtz Email apalkowitz@stutzartiano.com 2488 Historic Decatur Road, Suite 200 San Diego, CA 92106  Ms. Harmeet Barkschat Mandate Resource Services, LLC S325 Elkhorn Blvd. #307 Sacramento, CA 95842  Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Email sandrareynolds_30@msn.com Pax: (951) 303-6607  Mr. Robert Miyashiro Tel: (916) 446-7517 Education Mandated Cost Network I121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District Inc. Email michaeljohnston@clovisusd.k12.ca.us  (150) 232-3122  Arel: (619) 232-3122  Apalkowitz@stutzartiano.com Pax: (916) 727-1350  Email harmeet@calsdrc.com Fax: (951) 303-304  Reynolds Consulting Group, Inc. Email robertm@sscal.com Fax: (951) 303-6607	•	Email	mikeb@sia-us.com
Mr. Arthur Palkowitz         Tel:         (619) 232-3122           Stutz Artiano Shinoff & Holtz         Email         apalkowitz@stutzartiano.com           2488 Historic Decatur Road, Suite 200         Fax:         (619) 232-3264           Ms. Harmeet Barkschat         Tel:         (916) 727-1350           Mandate Resource Services, LLC         Email         harmeet@calsdrc.com           5325 Elkhorn Blvd. #307         Fax:         (916) 727-1734           Ms. Sandy Reynolds         Tel:         (951) 303-3034           Reynolds Consulting Group, Inc.         Email         sandrareynolds_30@msn.com           P.O. Box 894059         Fax:         (951) 303-6607           Mr. Robert Miyashiro         Tel:         (916) 446-7517           Education Mandated Cost Network         Email         robertm@sscal.com           1121 L Street, Suite 1060         Fax:         (916) 446-2011           Mr. Michael Johnston         Tel:         (559) 327-9000           Clovis Unified School District         Email         michaeljohnston@clovisusd.k12.ca.us           1450 Herndon Ave         Fax:         (559) 327-9000	•	Fax <sup>.</sup>	(888) 487-6441
Stutz Artiano Shinoff & Holtz  2488 Historic Decatur Road, Suite 200 San Diego, CA 92106  Ms. Harmeet Barkschat  Ms. Harmeet Barkschat  Mandate Resource Services, LLC  5325 Elkhorn Blvd. #307 Sacramento, CA 95842  Ms. Sandy Reynolds  Reynolds Consulting Group, Inc.  P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro  Education Mandated Cost Network  1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston  Clovis Unified School District  1450 Herndon Ave  Email apalkowitz@stutzartiano.com  apalkowitz@stutzartiano.com  planell apalkowitz@stutzartiano.com  apalkowitz@stutzartiano.com  Fax: (916) 232-3264  Email harmeet@calsdrc.com  Fax: (916) 727-1734  Fax: (951) 303-3034  Fax: (951) 303-3034  Fax: (951) 303-6607  Tel: (916) 446-7517  Fax: (916) 446-7517  Fax: (916) 446-7517  Fax: (916) 446-2011	El Dorado Hills, CA 95762	r ux.	(333) 107 3111
2488 Historic Decatur Road, Suite 200       Fax:       (619) 232-3264         Ms. Harmeet Barkschat       Tel:       (916) 727-1350         Mandate Resource Services, LLC       Email       harmeet@calsdrc.com         5325 Elkhorn Blvd. #307       Fax:       (916) 727-1734         Ms. Sandy Reynolds       Tel:       (951) 303-3034         Reynolds Consulting Group, Inc.       Email       sandrareynolds_30@msn.com         P.O. Box 894059       Fax:       (951) 303-6607         Mr. Robert Miyashiro       Tel:       (916) 446-7517         Education Mandated Cost Network       Email       robertm@sscal.com         1121 L Street, Suite 1060       Fax:       (916) 446-2011         Mr. Michael Johnston       Tel:       (559) 327-9000         Clovis Unified School District       Email       michaeljohnston@clovisusd.k12.ca.us         1450 Herndon Ave       Fax:       (550) 027, 0450	Mr. Arthur Palkowitz	Tel:	(619) 232-3122
San Diego, CA 92106       Fax: (619)232-3264         Ms. Harmeet Barkschat       Tel: (916)727-1350         Mandate Resource Services, LLC       Email harmeet@calsdrc.com         5325 Elkhorn Blvd. #307       Fax: (916)727-1734         Sacramento, CA 95842       Fax: (996)727-1734         Ms. Sandy Reynolds       Tel: (951)303-3034         Reynolds Consulting Group, Inc.       Email sandrareynolds_30@msn.com         P.O. Box 894059       Fax: (951)303-6607         Temecula, CA 92589       Fax: (951)303-6607         Mr. Robert Miyashiro       Tel: (916)446-7517         Education Mandated Cost Network       Email robertm@sscal.com         1121 L Street, Suite 1060       Fax: (916)446-2011         Mr. Michael Johnston       Tel: (559)327-9000         Clovis Unified School District       Email michaeljohnston@clovisusd.k12.ca.us         1450 Herndon Ave       Fax: (750)207-0420		Email	apalkowitz@stutzartiano.com
Ms. Harmeet Barkschat  Mandate Resource Services, LLC  5325 Elkhorn Blvd. #307 Sacramento, CA 95842  Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Tel: (916)727-1350 Email harmeet@calsdrc.com Fax: (916)727-1734  Email sandrareynolds_30@msn.com Fax: (951)303-3034  Fax: (951)303-6607  Tel: (916)446-7517  Fax: (916)446-7517  Fax: (916)446-2011		Fax:	(619) 232-3264
Mandate Resource Services, LLC 5325 Elkhorn Blvd. #307 Sacramento, CA 95842  Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Email harmeet@calsdrc.com harmeet@calsdrc.com (916) 727-1734  Fax: (916) 727-1734	San Diego, CA 92100		
5325 Elkhorn Blvd. #307       Email       harmeet@calsdrc.com         Sacramento, CA 95842       Fax: (916) 727-1734         Ms. Sandy Reynolds       Tel: (951) 303-3034         Reynolds Consulting Group, Inc.       Email       sandrareynolds_30@msn.com         P.O. Box 894059       Fax: (951) 303-6607         Temecula, CA 92589       Fax: (951) 303-6607         Mr. Robert Miyashiro       Tel: (916) 446-7517         Education Mandated Cost Network       Email       robertm@sscal.com         1121 L Street, Suite 1060       Fax: (916) 446-2011         Sacramento, CA 95814       Fax: (916) 446-2011         Mr. Michael Johnston       Tel: (559) 327-9000         Clovis Unified School District       Email       michaeljohnston@clovisusd.k12.ca.us         1450 Herndon Ave       Fax: (550) 227-0100		Tel:	(916) 727-1350
Sacramento, CA 95842  Fax: (916)727-1734  Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Fax: (951) 303-3034  Email sandrareynolds_30@msn.com  Fax: (951) 303-6607  Mr. Robert Miyashiro Tel: (916) 446-7517  Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Fax: (951) 303-6607  Tel: (916) 446-7517  Email robertm@sscal.com  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us	·	Email	harmeet@calsdrc.com
Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Tel: (951)303-3034 Email sandrareynolds_30@msn.com Fax: (951)303-6607  Email robertm@sscal.com Fax: (916)446-7517  Email robertm@sscal.com  Tel: (559)327-9000  Email michaeljohnston@clovisusd.k12.ca.us		Fax:	(916) 727-1734
Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Email sandrareynolds_30@msn.com Fax: (951) 303-6607  Fax: (916) 446-7517  Email robertm@sscal.com Fax: (916) 446-2011  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us			
P.O. Box 894059 Temecula, CA 92589  Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Fax: (951) 303-6607  Tel: (916) 446-7517  Email robertm@sscal.com  Fax: (916) 446-2011  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us		Tel:	(951) 303-3034
Temecula, CA 92589  Mr. Robert Miyashiro  Education Mandated Cost Network  1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston  Clovis Unified School District  1450 Herndon Ave  Tel: (916) 446-7517  Email robertm@sscal.com  Fax: (916) 446-2011  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us		Email	sandrareynolds_30@msn.com
Mr. Robert Miyashiro  Education Mandated Cost Network  1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston  Clovis Unified School District  1450 Herndon Ave  Tel: (916) 446-7517  Email robertm@sscal.com  Fax: (916) 446-2011  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us		Fax:	(951) 303-6607
Education Mandated Cost Network  1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Email robertm@sscal.com  Fax: (916) 446-2011  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us			
1121 L Street, Suite 1060 Sacramento, CA 95814  Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave  Tel: (559) 327-9000 Email robertm@sscal.com (916) 446-2011  Tel: (559) 327-9000 Email michaeljohnston@clovisusd.k12.ca.us	•	Tel:	(916) 446-7517
Sacramento, CA 95814  Fax: (916) 446-2011  Mr. Michael Johnston  Tel: (559) 327-9000  Clovis Unified School District  1450 Herndon Ave  Fax: (916) 446-2011		Email	robertm@sscal.com
Mr. Michael Johnston  Clovis Unified School District  1450 Herndon Ave  Tel: (559) 327-9000  Email michaeljohnston@clovisusd.k12.ca.us	•	Fax:	(916) 446-2011
Clovis Unified School District Email michaeljohnston@clovisusd.k12.ca.us  1450 Herndon Ave			
1450 Herndon Ave		Tel:	(559) 327-9000
F (FFO) 007 0400		Email	michaeljohnston@clovisusd.k12.ca.us
	1450 Herndon Ave Clovis, CA 93611-0599	Fax:	(559) 327-9129

Mr. Steve Shields	Tel:	(916) 454-7310
Shields Consulting Group, Inc.	Email	steve@shieldscg.com
1536 36th Street		-
Sacramento, CA 95816	Fax:	(916) 454-7312
Ms. Carol Bingham	Tel:	(916) 324-4728
California Department of Education (E-08)	Email	cbingham@cde.ca.gov
Fiscal Policy Division 1430 N Street, Suite 5602	Fax:	(916) 319-0116
Sacramento, CA 95814	T GX.	(0.10) 0.10
Mr. David E. Scribner	Tel:	(916) 852-8970
Max8550	Email	dscribner@max8550.com
2200 Sunrise Boulevard, Suite 240 Gold River, California 95670	Fax:	(916) 852-8978
Gold Miver, Galilottila 35070		,
Mr. David Cichella	Tel:	(209) 834-0556
California School Management Group	Email	dcichella@csmcentral.com
3130-C Inland Empire Blvd. Ontario, CA 91764	Fax:	(209) 834-0087
Ontario, CA 91764		(200,000.000)
Mr. Nicolas Schweizer	Tel:	(916) 445-0328
Department of Finance (A-15)	Email	nicolas.schweizer@dof.ca.gov
Education Systems Unit 915 L Street, 7th Floor	Fax:	(916) 323-9530
Sacramento, CA 95814		,
Mr. Jay Lal	Tel:	(916) 324-0256
State Controller's Office (B-08)	Email	JLal@sco.ca.gov
Division of Accounting & Reporting	Fax:	(916) 323-6527
3301 C Street, Suite 700 Sacramento, CA 95816	ı ux.	(310) 323 3321
Guoranieno, ex 30010		
Ms. Susan Geanacou	Tel:	(916) 445-3274
Department of Finance (A-15) 915 L Street, Suite 1280	Email	susan.geanacou@dof.ca.gov
Sacramento, CA 95814	Fax:	(916) 449-5252
Ms. Jolene Tollenaar	Tel:	(916) 443-9136
MGT of America	Email	jolene_tollenaar@mgtamer.com
2001 P Street, Suite 200	Fax:	(916) 443-1766
Sacramento, CA 95811	ι αλ.	(818) 778 1100
Mr. Keith B. Petersen	Tel:	(916) 419-7093
SixTen & Associates	Email	kbpsixten@aol.com
P.O. Box 340430 Sacramento, CA 95834-0430	Fax:	(916) 263-9701
Oasianiento, OA 30004-0400	<del></del>	. , , -
Mr. Mark Ibele	Tel:	(916) 651-4103
Senate Budget & Fiscal Review Committee (E-22)	Email	Mark.lbele@sen.ca.gov
California State Senate	Fax:	(916) 323-8386
	ι αλ.	(310) 323 0300

state Capitol, Room 5019		
acramento, CA 95814 Ms. Yazmin Meza	Tal.	(016) 445 0229
	Tel:	(916) 445-0328
Department of Finance	Email	Yazmin.meza@dof.ca.gov
15 L Street acramento, CA 95814	Fax:	
acramento, CA 95614	. 5.711	
Ir. Andy Nichols	Tel:	(916) 455-3939
lichols Consulting	Email	andy@nichols-consulting.com
857 44th Street		•
acramento, CA 95819	Fax:	(916) 739-8712
r. Christian Osmena	Tel:	(916) 445-0328
epartment of Finance	Email	christian.osmena@dof.ca.gov
15 L Street		
acramento, CA 95814	Fax:	
Ir. Allan Burdick	Tel:	(916) 443-9236
SAC-SB 90 Service	Email	allan_burdick@mgtamer.com
001 P Street, Suite 200		_
acramento, CA 95811	Fax:	(916) 443-1766
s. Evelyn Calderon-Yee	Tel:	(916) 323-0706
tate Controller's Office (B-08)	Email	eyee@sco.ca.gov
ivision of Accounting and Reporting		
301 C Street, Suite 700 acramento, CA 95816	Fax:	(916) 322-4404
aciamento, CA 30010		
r. Frank Murphy	Tel:	(949) 440-0845
MAXIMUS	Email	frankmurphy@maximus.com
7310 Red Hill Avenue, Suite 340	Fax:	(949) 440-0855
vine, CA 92614	ı ax.	(UT3) TTU-UUUU
s. Kris Kuzmich	Tel:	(916) 651-4103
enate Budget and Fiscal Review Committee	Email	Kris.Kuzmich@sen.ca.gov
tate Capitol, Room 5019		· · · · · · · · · · · · · · · · · · ·
cramento, CA 95814	Fax:	