

ITEM 4
INCORRECT REDUCTION CLAIM
PROPOSED DECISION

Government Code Sections 3540-3549.9
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Collective Bargaining and Collective Bargaining Agreement Disclosure
Fiscal Years 1999-2000 through 2001-2002
05-4425-I-10

Foothill-De Anza Community College District, Claimant

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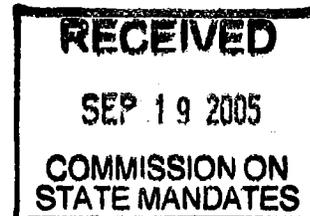
SixTen and Associates Mandate Reimbursement Services

KEITH B. PETERSEN, MPA, JD, President
5252 Balboa Avenue, Suite 807
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September 13, 2005

Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814



RE: Collective Bargaining
Fiscal Years: 1999-00 through 2001-02
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Foothill-De Anza Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Mike Brandy, Vice Chancellor, Business Services
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

Thank-you.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith B. Petersen".

Keith B. Petersen

State of California
 COMMISSION ON STATE MANDATES
 980 Ninth Street, Suite 300
 Sacramento, CA 95814
 (916) 323-3562
 CSM 2 (12/89)

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SEP 19 2005

COMMISSION ON STATE MANDATES

Claim No. 05-4425-I-10

INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contact Person

Keith B. Petersen, President
 SixTen and Associates
 5252 Balboa Avenue, Suite 807
 San Diego, CA 92117
 Address

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Voice: 858-514-8605
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Mike Brandy, Vice Chancellor, Business Services
 Foothill-De Anza Community College District
 12345 El Monte Road
 Los Altos Hills, CA 94022

Representative Organization to be Notified

Robert Miyashiro, Consultant, Education Mandated Cost Network
 c/o School Services of California
 1121 L Street, Suite 1060
 Sacramento, CA 95814

Telephone Number

Voice: 916-446-7517
 Fax: 916-446-2011
 E-mail: robertm@SSCal.com

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

CLAIM IDENTIFICATION: Specify Statute or Executive Order Collective Bargaining Chapter 961, Statutes of 1975

| <u>Fiscal Year</u> | <u>Amount of the Incorrect Reduction</u> |
|---------------------|--|
| 1999-2000 | \$ 99,084 |
| 2000-2001 | \$129,611 |
| 2001-2002 | \$220,001 |
| Total Amount | \$448,696 |

IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.

Name and Title of Authorized Representative

Mike Brandy, Vice Chancellor
 Business Services

Telephone No.

Voice: 650-949-6201
 Fax: 650-941-1638
 E-Mail: brandymike@fhda.edu

Signature of Authorized Representative

Date

[Handwritten Signature]

August 31, 2005

1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 5252 Balboa Avenue, Suite 807
5 San Diego, California 92117
6 Voice: (858) 514-8605
7 Fax: (858) 514-8645
8
9

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF:)
13) No. CSM _____
14)
15) Chapter 961, Statutes of 1975
16 Foothill-De Anza)
17) Collective Bargaining
18 Community College District)
19) Annual Reimbursement Claims:
20 Claimant.)
21) Fiscal Year 1999-00
22) Fiscal Year 2000-01
23) Fiscal Year 2001-02
24)
25 _____)

INCORRECT REDUCTION CLAIM FILING

PART I. AUTHORITY FOR THE CLAIM

26
27 The Commission on State Mandates has the authority pursuant to Government
28 Code Section 17551(d) to "... to hear and decide upon a claim by a local agency or
29 school district, filed on or after January 1, 1985, that the Controller has incorrectly
30 reduced payments to the local agency or school district pursuant to paragraph (2) of
31 subdivision (d) of Section 17561." Foothill-De Anza Community College District
32 (hereafter "district" or "claimant") is a school district as defined in Government Code

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 Section 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an
2 incorrect reduction claim with the Commission.

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
4 requires incorrect reduction claims to be filed no later than three years following the
5 date of the Controller's remittance advice notifying the claimant of a reduction. A
6 Controller's audit report dated July 2, 2004 has been issued, but no remittance advices
7 have been issued. The audit report constitutes a demand for repayment and
8 adjudication of the claim.

9 There is no alternative dispute resolution process available from the Controller's
10 Office. In response to a Health Fee Elimination audit issued March 10, 2004, Foothill-
11 De Anza Community College attempted to utilize the informal audit review process
12 established by the Controller to resolve factual disputes. The District was notified by
13 the Controller's legal counsel by letter of July 15, 2004 (attached as Exhibit "A"), that
14 the Controller's informal audit review process was not available for mandate audits and
15 that the proper forum was the Commission on State Mandates.

16 **PART II. SUMMARY OF THE CLAIM**

17 The Controller conducted a field audit of District's annual reimbursement claims

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

"School district' means any school district, community college district, or county
superintendent of schools."

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 for the District's actual costs of complying with the legislatively mandated Chapter 961,
2 Statutes of 1975 Collective Bargaining, July 1, 1999 through June 30, 2002. As a
3 result of the audit, the Controller determined that \$448,696 of the claimed costs were
4 unallowable:

| 5 | Fiscal | Amount | Audit | SCO | Amount Due |
|----|-------------|------------------|-------------------|------------------|-------------------------------|
| 6 | <u>Year</u> | <u>Claimed</u> | <u>Adjustment</u> | <u>Payments</u> | <u><State> District</u> |
| 7 | 1999-00 | \$217,342 | \$ 99,084 | \$217,342 | <\$ 99,084> |
| 8 | 2000-01 | \$235,193 | \$129,611 | \$225,336 | <\$119,754> |
| 9 | 2001-02 | <u>\$390,532</u> | <u>\$220,001</u> | <u>\$235,193</u> | <u><\$ 64,622></u> |
| 10 | Totals | \$843,067 | \$448,696 | \$677,871 | <\$283,500> |

11 Since the District has been paid \$677,871 for these claims, the audit report concludes
12 that the amount of \$283,500 is due the State.

13 **PART III. PREVIOUS INCORRECT REDUCTION CLAIMS**

14 The District has not filed any previous incorrect reduction claims for this
15 mandate program. The District is not aware of any other incorrect reduction claims
16 having been adjudicated on the specific issues or subject matter raised by this incorrect
17 reduction claim.

18 **PART IV. BASIS FOR REIMBURSEMENT**

19 1. Mandate Legislation

20 Chapter 961, Statutes of 1975 (the "Rodda Act") established Chapter 10.7,
21 Division 4, of Title 1 of the Government Code (commencing with Section 3540), and

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 repealed Article 5, Chapter 1, of Division 10 of the Education Code (the "Winton Act").
2 The Rodda Act established the Public Employees Relations Board (PERB) and
3 required public school employers to meet and negotiate with their employees on
4 matters of wages, hours of employment, and other terms and conditions of employment.
5 The provisions relating to the creation, certain duties of, and appropriations for the
6 Public Employment Relations Board were operative on January 1, 1976. The provisions
7 relating to employees' organizational rights, the representative rights of employee
8 organizations, the recognition of exclusive representatives, and related procedures
9 were operative on April 1, 1976.

10 Chapter 1213, Statutes of 1991, added Government Code section 3547.5, which
11 requires school districts to publicly disclose major provisions of a collective bargaining
12 agreement after negotiations but before the agreement becomes binding.

13 2. Test Claim

14 The State Board of Control, the predecessor agency with jurisdiction to the
15 Commission on State Mandates, at its meeting of July 17, 1978 determined the Rodda
16 Act constituted a reimbursable state mandate in that public school employees had a
17 new duty to meet and negotiate in good faith for binding contracts with employee group
18 representatives, duties which were not required by the Winton Act. Subsequent action
19 of the Board of Control recognized that compliance with the regulations of the Public
20 Employment Relations Board, to the extent that the regulations implement the
21 provisions of the Rodda Act and its subsequent amendments, is included within the

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 scope of the mandate.

2 On December 29, 1997, the Commission on State Mandates determined that
3 Chapter 1213, Statutes of 1991, resulted in a new program or higher level of service by
4 requiring school districts to publicly disclose major provisions of a collective bargaining
5 agreement after negotiations before the agreement becomes binding.

6 3. Parameters and Guidelines

7 On October 22, 1980, the original parameters and guidelines were adopted.
8 Beginning on August 19, 1981 and through July 22, 1993, those parameters and
9 guidelines were amended seven times. On October 20, 1998, the parameters and
10 guidelines for Collective Bargaining Disclosure were adopted and consolidated with the
11 Collective Bargaining parameters and guidelines. The consolidated parameters and
12 guidelines were amended on January 27, 2000 and became effective on January 28,
13 2000. When the claimant's 1999-00, 2000-01 and 2001-02 claims were prepared, the
14 version of the parameters and guidelines effective on January 28, 2000 were
15 applicable. A copy of those parameters and guidelines are attached hereto as Exhibit
16 "B" and in relevant part provided:

- 17 "G. 3. Negotiations: Reimbursable functions include--receipt of exclusive
18 representative's initial contract proposal, holding of public hearings,
19 providing a reasonable number of copies of the employer's proposed
20 contract to the public, development and presentation of the initial district
21 contract proposal, negotiation of the contract, reproduction and
22 distribution of the final contract agreement.
23 a. Show the costs of salaries and benefits for employer
24 representatives participating in negotiations. Contracted services
25 will be reimbursed.

**Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining**

- 1 b. Show the costs of salaries and benefits for employer
2 representatives participating in negotiation planning sessions.
3 Contracted services for employer representatives will be
4 reimbursed.
- 5 c. Indicate the cost of substitutes for release time of exclusive
6 bargaining unit representatives during negotiations. Give the job
7 classification of the bargaining unit representative that required a
8 substitute and dates the substitute worked.
- 9 d. Reasonable cost of reproduction for a copy of the initial contract
10 proposal and final contract, which is applicable and distributed to
11 each employer representative (i.e., supervisory, management,
12 confidential) and a reasonable number of copies for public
13 information will be reimbursed. Provide detail of costs and/or
14 include invoices. Costs for copies of a final contract provided to
15 collective bargaining unit members are not reimbursable.
- 16 6. Contract administration and adjudication of contract disputes either by
17 arbitration or litigation. Reimbursable functions include grievances and
18 administration and enforcement of the contract.
- 19 a. Salaries and benefits of employer personnel involved in
20 adjudication of contract disputes. Contracted services will be
21 reimbursed.
- 22 7. Unfair labor practice adjudication process and public notice complaints.
- 23 a. Show the actual costs for salaries and benefits of employer
24 representative. Service contracted by the public school employer
25 are reimbursable.
- 26 **H. Supporting Data for Claims–Report Format for Submission of Claim**
- 27 3. Salary and Employee’s Benefits: Show the classification of the employees
28 involved, amount of time spent, and their hourly rate. The worksheet
29 used to compute the hourly salary rate must be submitted with your claim.
30 Benefits are reimbursable. Actual benefit percent must be itemized. If no
31 itemization is submitted, 21 percent must be used for computation of claim
32 costs. Identify the classification of employees committed to functions
33 required under the Winton Act and those required by Chapter 961,
34 Statutes of 1975.
- 35 4. Services and Supplies: Only expenditures which can be identified as a
36 direct cost as a result of the mandate can be claimed.

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 5. Professional and Consultant Services: Separately show the name
2 of professionals or consultants, specify the functions the
3 consultants performed relative to the mandate, length of
4 appointment, and the itemized costs for such services. Invoices
5 must be submitted as supporting documentation with your claim.
6 The maximum reimbursable fee for contracted services is \$135 per
7 hour. Annual retainer fees shall be no greater than \$135 per hour.
8 Reasonable expenses will also be paid as identified on the monthly
9 billings of consultants. However, travel expenses for consultants
10 and experts (including attorneys) hired by the claimant shall not be
11 reimbursed in an amount higher than that received by State
12 employees, as established under Title 2, Div. 2, Section 700ff,
13 CAC.

14 6. ..."

15 4. Claiming Instructions

16 The Controller has periodically issued or revised claiming instructions for the
17 Collective Bargaining mandate program. The statements of reimbursable components
18 in the claiming instructions, for the purposes and scope of this incorrect reduction
19 claim, have been consistent with the parameters and guidelines. A copy of the April
20 2000 revision of the claiming instructions, is attached as Exhibit "C." The April 2000
21 claiming instructions are believed to be, for the purposes and scope of this incorrect
22 reduction claim, substantially similar to the version extant at the time the claims which
23 are the subject of this Incorrect reduction claim were filed. However, since the
24 Controller's claim forms and instructions have not been adopted as regulations, they
25 have no force of law, and, therefore, have no effect on the outcome of this incorrect
26 reduction claim.

1 PART V. STATE CONTROLLER CLAIM ADJUDICATION

2 The Controller conducted an audit of District's annual reimbursement claims for
3 fiscal years 1999-00, 2000-01 and 2001-02. The audit concluded that 47% of the
4 District's costs, as claimed, were allowable. A copy of the July 2, 2004-audit report is
5 attached as Exhibit "D."

6 VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

7 By letter dated March 12, 2004, the Controller transmitted a copy of its draft
8 audit report. By letter dated April 28, 2004, the District objected to the proposed
9 adjustments set forth in the draft audit report. A copy of District's letter of April 28,
10 2004, is attached as Exhibit "E." The Controller then issued its final audit report without
11 change to the adjustments as stated in the draft audit report.

12 PART VII. STATEMENT OF THE ISSUES

13 **Finding 1: Unallowable Salaries, Benefits, and Related Indirect Costs Claimed**

14 The Controller asserts that the District claimed "unallowable" employee salaries
15 and benefits in the amount of \$207,533 for the three fiscal years audited. It appears
16 that all of the disallowances were made either due to lack of documentation or were the
17 result of an adjustment to the employee salaries. None of the adjustments were made
18 because the claimed costs were deemed to be unreasonable for excessive. In fact, the
19 Controller stated in the audit report that "the district may address the reasonableness of
20 the costs claimed through the SCO informal audit review process, which is discussed in

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 the final transmittal letter.” This seems to indicate that claimants cannot discuss the
 2 reasonableness of the costs with auditors, only the quantity of documentation.
 3 However, the option for further discussion of the reasonableness was later denied by
 4 the Controller’s legal counsel, as stated in the letter dated July 15, 2004.

5 Disallowed Staff Hours

6 The Controller provided the District a detailed list of staff hours disallowed by
 7 employee name and mandate component. Staff hours were disallowed for three
 8 reasons:

9 Reason A: Insufficient Support-source was District’s software “Meeting Maker”

10 Reason B: Insufficient Support-memo/e-mail from staff provided as support

11 Reason C: No support provided

12 The following schedules are prepared from the Controller’s adjustments summaries and
 13 indicate the scope of the adjustments.

14 SCHEDULE 1: TOTAL STAFF HOURS DISALLOWED BY MANDATE COMPONENT

| | <u>FY 1999-00</u> | | | <u>FY 2000-01</u> | | | <u>FY 2001-02</u> | | |
|--------------------------------|-------------------|---------------|------|-------------------|---------------|------|-------------------|---------------|-----|
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) |
| 17 Negotiations | 686.50 | 145.00 | 21% | 583.25 | 149.50 | 26% | 821.50 | 211.50 | 26% |
| 18 Contract Administration | 0.00 | 0.00 | | 119.00 | 63.75 | 54% | 87.25 | 50.50 | 57% |
| 19 Grievance Totals | <u>687.00</u> | <u>687.00</u> | 100% | <u>775.75</u> | <u>775.75</u> | 100% | <u>528.25</u> | <u>503.75</u> | 95% |
| 20 (1) Total Hours Claimed | 1,373.5 | | | 1,478 | | | 1,437 | | |
| 21 (2) Total Hours Disallowed | 832.00 | | | 989.00 | | | 765.75 | | |
| 22 (3) Percentage Disallowance | 61% | | | 67% | | | 53% | | |

23 The Controller disallowed about one-fourth of claimed negotiation staff time, more than

Incorrect Reduction Claim of Foothill-De Anza Community College District
 961/75 Collective Bargaining

1 one-half of claimed contract administration time, and essentially all of the claimed staff
 2 time spent on grievances.

3 SCHEDULE 2: STAFF HOURS DISALLOWED BY REASON CODE

| | <u>FY 1999-00</u> | <u>FY 2000-01</u> | <u>FY 2001-02</u> | <u>Totals by Reason</u> | <u>Percentage</u> |
|-----------------|-------------------------|-------------------|-------------------|-------------------------|-------------------|
| <u>Reason A</u> | | | | | |
| 7 | Negotiations | 145.00 | 149.50 | 211.50 | |
| 8 | Contract Administration | 0 | 3.75 | 50.50 | |
| 9 | Grievance | <u>107.00</u> | <u>261.50</u> | <u>415.00</u> | |
| 10 | | 252.00 30% | 414.75 42% | 677.00 88% | 1,343.75 52% |
| <u>Reason B</u> | | | | | |
| 12 | Negotiations | 0 | 0 | 0 | |
| 13 | Contract Administration | 0 | 59.75 | 0 | |
| 14 | Grievance | <u>382.00</u> | <u>466.25</u> | <u>88.25</u> | |
| 15 | | 382.00 46% | 526.00 53% | 88.25 12% | 996.25 39% |
| <u>Reason C</u> | | | | | |
| 17 | Negotiations | 0 | 0 | 0 | |
| 18 | Contract Administration | 0 | 00.25 | 0 | |
| 19 | Grievance | <u>198.00</u> | <u>48.00</u> | <u>0</u> | |
| 20 | | 198.00 24% | 48.25 5% | 0 | 246.25 9% |
| 21 | TOTALS | 832.00 100% | 989.00 100% | 765.25 100% | 2,586.25 100% |

22 About half of the disallowed time was based on the District's "Meeting Maker" software
 23 time record system. About 40% of the disallowed time was based on staff memos.
 24 About 10% of the disallowed time was deemed to be essentially "unsupported" by any
 25 documentation.

26 SCHEDULE 3: STAFF HOURS CLAIMED AND HOURS DISALLOWED

| 3A | NEGOTIATIONS | <u>FY 1999-00</u> | | <u>FY 2000-01</u> | | <u>FY 2001-02</u> | |
|----|-------------------------|-------------------|-------|-------------------|--------|-------------------|--------------|
| | | (1) | (2) | (1) | (2) | (1) | (2) |
| 30 | <u>Management Teams</u> | | | | | | |
| 31 | Faculty | 268.00 | 125.0 | 315.50 | 122.75 | 340.00 | 140.00 |
| 32 | SEIU | 180.50 | 1.50 | 69.75 | 22.00 | 136.75 | 0 |
| 33 | CSEA | 57.50 | 0 | 27.00 | 0 | 86.00 | 0 |
| 34 | Teamsters | | | | | <u>62.25</u> | <u>62.25</u> |

Incorrect Reduction Claim of Foothill-De Anza Community College District
 961/75 Collective Bargaining

| | | | | | | | | |
|----|---|--------|--------|--------|--------|--------|--------|--|
| 1 | Management Team Totals | 506.00 | 126.50 | 412.25 | 144.75 | 625.00 | 202.25 | |
| 2 | Reason A | | 126.50 | | 144.75 | | 202.25 | |
| 3 | Reason B | | | | | | | |
| 4 | Reason C | | | | | | | |
| 5 | *Faculty Representatives | 180.50 | 18.50 | 171.0 | 4.75 | 196.50 | 9.25 | |
| 6 | Reason A | | 18.50 | | 4.75 | | 9.25 | |
| 7 | Reason B | | | | | | | |
| 8 | Reason C | | | | | | | |
| 9 | <i>*The Controller did not include faculty representatives in the total hours reported in Finding # 1</i> | | | | | | | |
| 10 | Restated Negotiations Totals | | | | | | | |
| 11 | (1) Total Hours Claimed | 686.50 | | 583.25 | | 821.50 | | |
| 12 | (2) Total Hours Disallowed | | 145.00 | | 149.50 | | 211.50 | |
| 13 | (3) Percentage Disallowed | | 21% | | 26% | | 26% | |

14 About one-fourth of the negotiations time was disallowed, and all of the disallowed
 15 hours were supported by the software time keeping system.

16 3B CONTRACT ADMINISTRATION

| | <u>FY 1999-00</u> | | | <u>FY 2000-01</u> | | | <u>FY 2001-02</u> | | |
|----|--------------------------------|-----|-----|-------------------|--------------|-----|-------------------|-------|-----|
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) |
| 19 | <u>Management Team</u> | | | | | | | | |
| 20 | Enright | | | 7.50 | 0 | | 5.00 | 0 | |
| 21 | Enright (second entry) | | | 2.00 | 2.00 | | | | |
| 22 | Harvey | | | 5.25 | 0 | | 1.50 | 0 | |
| 23 | Johnson | | | 4.00 | 4.00 | | | | |
| 24 | Jones-Dulin | | | | | | 8.00 | 8.00 | |
| 25 | Koenig | | | | | | 8.00 | 8.00 | |
| 26 | Kyne | | | 4.00 | 4.00 | | | | |
| 27 | Leskinen | | | 6.75 | 0 | | 5.00 | 0 | |
| 28 | Lopez | | | | | | 4.00 | 0 | |
| 29 | Moore | | | 1.50 | 1.50 | | | | |
| 30 | McCutchen | | | | | | 10.00 | 10.00 | |
| 31 | Nunez | | | | | | 10.00 | 10.00 | |
| 32 | Parman | | | 29.75 | 29.75 | | 11.00 | 11.00 | |
| 33 | Schulze | | | | | | 1.00 | 1.00 | |
| 34 | Seelbach | | | 0.75 | 0 | | | | |
| 35 | Zoltan | | | 2.00 | 0.25 | | 2.50 | 0 | |
| 36 | <u>Confidential Assistants</u> | | | | | | | | |
| 37 | Lopez | | | 7.50 | 0 | | | | |
| 38 | McCutchen | | | <u>18.50</u> | <u>18.50</u> | | _____ | _____ | |

Incorrect Reduction Claim of Foothill-De Anza Community College District
 961/75 Collective Bargaining

| | | | | | | | | |
|----|--|-------------|-------------|---------------|--------------|--------------|--------------|--|
| 1 | Management/Confidential Totals | 0.00 | 0.00 | 89.50 | 60.00 | 66.00 | 48.00 | |
| 2 | Reason A | | | | 0 | | 48.00 | |
| 3 | Reason B | | | | 59.75 | | | |
| 4 | Reason C | | | | 00.25 | | | |
| 5 | <u>Faculty Representatives</u> | | | | | | | |
| 6 | Elsa | | | 3.75 | 0 | | | |
| 7 | Hansen | | | 3.75 | 3.75 | 5.00 | 0.50 | |
| 8 | Heiser | | | | | 2.25 | 0.50 | |
| 9 | Heslet | | | | | 5.00 | 0.50 | |
| 10 | Paye | | | 7.50 | 0 | 5.00 | 0.50 | |
| 11 | Perino | | | 7.00 | 0 | | | |
| 12 | Sierra | | | 7.50 | 0 | | | |
| 13 | Yabu | | | | | <u>4.00</u> | <u>0.50</u> | |
| 14 | <i>Faculty Representative Totals</i> | <i>0.00</i> | <i>0.00</i> | <i>29.50</i> | <i>3.75</i> | <i>21.25</i> | <i>2.50</i> | |
| 15 | Reason A | | | | 3.75 | | 2.50 | |
| 16 | Reason B | | | | | | | |
| 17 | Reason C | | | | | | | |
| 18 | <i>*The Controller did not include faculty representative in the total hours reported in Finding # 1</i> | | | | | | | |
| 19 | <i>Contract Administration Totals</i> | <i>0.00</i> | <i>0.00</i> | <i>119.00</i> | <i>63.75</i> | <i>87.25</i> | <i>50.50</i> | |
| 20 | Reason A | | | | 3.75 | | 50.50 | |
| 21 | Reason B | | | | 59.75 | | | |
| 22 | Reason C | | | | 00.25 | | | |
| 23 | (1) Total Hours Claimed | 0.00 | | 119.00 | | 87.25 | | |
| 24 | (2) Total Hours Disallowed | | 0.00 | | 63.75 | | 50.50 | |
| 25 | (3) Percentage Disallowed | | | % | | 54% | 57% | |

26 More than half of the contract administration time was disallowed. The disallowances
 27 are about equally divided between Reason A and Reason B.

28 3C GRIEVANCES

| | <u>FY 1999-00</u> | | | <u>FY 2000-01</u> | | | <u>FY 2001-02</u> | | |
|---------------------------|-------------------|--------|-----|-------------------|--------|-----|-------------------|--------|-----|
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) |
| 31 <u>Management Team</u> | | | | | | | | | |
| 32 Brandy | | | | | | | 6.50 | 6.50 | |
| 33 Burson | | | | | | | 1.00 | 1.00 | |
| 34 Canter | | | | 6.50 | 6.50 | | | | |
| 35 Enright | 128.00 | 128.00 | | 164.25 | 164.25 | | 152.00 | 139.00 | |
| 36 Fong | | | | 2.00 | 2.00 | | 3.00 | 3.00 | |
| 37 Gatlin | | | | | | | 1.75 | 1.75 | |
| 38 Graham | | | | | | | 4.25 | 4.25 | |
| 39 Griffin | 1.50 | 1.50 | | | | | | | |
| 40 Harvey | | | | | | | 2.00 | 2.00 | |
| 41 Kanter | 50.50 | 50.50 | | 15.50 | 15.50 | | 18.00 | 18.00 | |
| 42 Leskinen | | | | 1.25 | 1.25 | | | | |

Incorrect Reduction Claim of Foothill-De Anza Community College District
 961/75 Collective Bargaining

| | | | | | | | |
|----|--------------------------------|--------------|--------------|---------------|---------------|---------------|---------------|
| 1 | Lopez | | | | | 29.00 | 29.00 |
| 2 | McCutchen | | | | | 2.25 | 2.25 |
| 3 | Miner | 9.50 | 9.50 | 2.25 | 2.25 | 2.25 | 2.25 |
| 4 | Moore | | | | | 4.00 | 2.50 |
| 5 | Myers | | | 6.00 | 6.00 | 1.00 | 1.00 |
| 6 | Parman | | | | | 25.50 | 15.50 |
| 7 | Pattan | | | 14.00 | 14.00 | | |
| 8 | Patz | 1.00 | 1.00 | | | 6.75 | 6.75 |
| 9 | Riveros | 32.00 | 32.00 | 15.50 | 15.50 | | |
| 10 | Rose | 20.00 | 20.00 | 82.25 | 82.25 | 3.25 | 3.25 |
| 11 | Sellitti | 4.50 | 4.50 | | | | |
| 12 | Zoltan | 1.00 | 1.00 | | | 8.25 | 8.25 |
| 13 | <u>Confidential Assistants</u> | | | | | | |
| 14 | Leal | 128.00 | 128.00 | | | | |
| 15 | De La Cerda | <u>1.00</u> | <u>1.00</u> | | | | |
| 16 | Management Team Totals | 377.00 | 377.00 | 309.50 | 309.50 | 270.75 | 246.25 |
| 17 | Reason A | | 107.00 | | 261.50 | | 158.00 |
| 18 | Reason B | | 72.00 | | 0 | | 88.25 |
| 19 | Reason C | | 198.00 | | 48.00 | | 0 |
| 20 | <u>Faculty Representatives</u> | | | | | | |
| 21 | Hanson | 55.00 | 55.00 | 94.00 | 94.00 | | |
| 22 | Harper | | 55.00 | 55.00 | 30.00 | 30.00 | |
| 23 | Highland | 55.00 | 55.00 | | | | |
| 24 | Elwell | | | 1.00 | 1.00 | | |
| 25 | Milonas | 55.00 | 55.00 | | | 36.00 | 36.00 |
| 26 | Strand | <u>90.00</u> | <u>90.00</u> | <u>341.25</u> | <u>341.25</u> | <u>221.50</u> | <u>221.50</u> |
| 27 | Faculty Team Totals | 310.00 | 310.00 | 466.25 | 466.25 | 257.50 | 257.50 |
| 28 | Reason A | | 310.00 | | 0 | | 257.50 |
| 29 | Reason B | | 0 | | 466.25 | | 0 |
| 30 | Reason C | | 0 | | | | 0 |
| 31 | Grievance Totals | 687.00 | 687.00 | 775.75 | 775.75 | 528.25 | 503.75 |
| 32 | Reason A | | 107.00 | | 261.50 | | 415.50 |
| 33 | Reason B | | 382.00 | | 466.25 | | 88.25 |
| 34 | Reason C | | 198.00 | | 48.00 | | 0 |
| 35 | (1) Total Hours Claimed | 687.00 | | 775.75 | | 528.25 | |
| 36 | (2) Total Hours Disallowed | | 687.00 | | 775.75 | | 503.75 |
| 37 | (3) Percentage Disallowed | | | 100% | | 100% | 95% |

38 Essentially all of the grievance time claimed was disallowed. All time reported which
 39 derived from the software time records was disallowed and all time based on staff
 40 memos was disallowed.

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 Parameters and Guidelines

2 The Controller states that the parameters and guidelines require that:

3 "Claims must show the costs of salaries and benefits for employer
4 representatives participating in negotiations, negotiation planning sessions, and
5 adjudication of contract disputes. Claims must also indicate the cost of
6 substitutes for released time of exclusive bargaining unit representatives during
7 negotiations and adjudication of contract disputes. Claims must show the
8 classification of employees involved, amount of time spent, and their hourly
9 rates."

10 This is the stated reason for the Controller to dismiss "electronic mail messages, other
11 internal memoranda, and summary schedules that the district purportedly prepared
12 from electronic meeting records" as insufficient source documentation, because the
13 "SCO cannot determine . . . whether the schedule meetings occurred, the identified
14 individuals attended, and the hours claimed were accurate."

15 The parameters and guidelines actually state:

16 "H. 3. Salary and Employee's Benefits: Show the classification of the
17 employees involved, amount of time spent, and their hourly rate.
18 The worksheet used to compute the hourly salary rate must be
19 submitted with your claim. Benefits are reimbursable. Actual
20 benefit percent must be itemized. If no itemization is submitted, 21
21 percent must be used for computation of claim costs. Identify the
22 classification of employees committed to functions required under
23 the Winton Act and those required by Chapter 961, Statutes of
24 1975."

25 The parameters and guidelines do not specify the type of documentation required to
26 support the claimed costs, only the type of information required on the claim. The
27 parameters and guidelines do no disqualify e-mails, staff memoranda, or meeting
28 attendance recorded on software programs.

1 Productive Hourly Rate

2 The audit report states that “the district did not support the productive hourly rate
3 claimed.” The claims submitted by the district include a list of productive hourly rates
4 for each employee. The computation of the productive hourly rate has three
5 components: salary, benefits, and productive hours.

6 SALARIES: The Controller made adjustments to the annual salary costs of specific
7 employees. No reasons were provided for each adjustment, and there is no indication
8 of why the payroll information reported by the District in the normal course of business
9 has to be adjusted for purposes of the productive hourly rate computation. The
10 propriety of these adjustments cannot be determined until the Controller states the
11 reason for each change to the employee payroll information.

12 BENEFITS: The District and the Controller used the 21% default rate for the calculation
13 of payroll related benefits. The differences in benefit costs claimed and as audited
14 result in the change in salary costs claimed and as audited, not a change to the benefit
15 rate.

16 PRODUCTIVE HOURS: The District and the Controller used 1,800 annual productive
17 hours for their calculations. The differences in productive hourly rates claimed and as
18 audited are a result in the change in salary costs claimed and as audited, and not the
19 productive hours.

20 Source Documentation

21 Since none of the reasons for the adjustments stated in the audit report relate to

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 the mandated activities performed by the employees. It appears that the entire basis of
2 the adjustments is the quantity and quality of District documentation. The District has
3 complied with the parameters and guidelines as it has provided source documents that
4 show evidence of the validity of such costs and their relationship to the state-mandated
5 program. It has also provided employee names, positions (job titles), productive hourly
6 rates, hours worked, salary and benefit amounts, and a description of the tasks
7 performed as they relate to this mandate. The District has provided documentation
8 generated in the usual course of business as well as generated for the purpose of
9 claiming mandate reimbursement. The Controller's insistence on documentation not
10 required by the parameters and guidelines, contemporaneous record keeping, and
11 corroborating evidence are ministerial preferences, are an unpublished standard which
12 exceeds the parameters and guidelines, and is not enforceable absent rulemaking
13 which would put the claimants on notice to the contrary. The Controller did not cite any
14 statutory basis for its audit adjustments. Absent some statutory authorization, another
15 source of authority must be stated by the Controller.

16 Unreasonable or Excessive

17 None of the adjustments were made because the costs claimed were excessive
18 or unreasonable. The Controller does not assert that the claimed costs were
19 excessive or unreasonable, which is the only mandated cost audit standard in statute
20 (Government Code Section 17561(d) (2)). It would therefore appear that the entire
21 findings are based upon the wrong standard for review. If the Controller wishes to

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 enforce other audit standards for mandated cost reimbursement, the Controller should
2 comply with the Administrative Procedures Act.

3 **Finding 2 - Unallowable Contract Services Costs Claimed**

4 The District does not dispute these adjustments.

5 **Finding 3 - Understated Indirect Costs Claimed**

6 The District no longer disputes this adjustment.

7 **Amount Paid by The State**

8 This issue was not an audit finding. The payment received from the state is an
9 integral part of the reimbursement calculation. The Controller changed some of the
10 claimed payment amounts received without a finding in the audit report.

| | Fiscal Year of Claim | | |
|---------------------------------|----------------------|----------------|----------------|
| <u>Amount Paid by the State</u> | <u>1999-00</u> | <u>2000-01</u> | <u>2001-02</u> |
| 13 As Claimed | \$253,624 | \$104,344 | \$235,193 |
| 14 Audit Report | \$217,342 | \$225,336 | \$235,193 |

15 The propriety of these adjustments cannot be determined until the Controller states the
16 reason for each change.

17 **Statute of Limitations for Audit**

18 This issue is not a finding of the Controller. The District asserts that the first two
19 years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond
20 the statute of limitations for an audit when the Controller issued its audit report on July

**Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining**

1 2, 2004.

2 **Chronology of Claim Action Dates**

3 January 5, 2001 FY 1999-00 claim filed by the District

4 December 21, 2001 FY 2000-01 claim filed by the District

5 December 31, 2003 FY 1999-00 and FY 2000-01 statute of limitations for audit
6 expires

7 July 2, 2004 Controller's final audit report issued

8 The District's fiscal year 1999-00 claim was mailed to the Controller on January
9 5, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on
10 December 21, 2001. According to Government Code Section 17558.5, these claims
11 were subject to audit no later than December 31, 2003. The audit was not completed
12 by this date. Therefore, the proposed audit adjustments for fiscal years 1999-00 and
13 2000-01 are barred by the statute of limitations set forth in Government Code Section
14 17558.5.

15 **Statutory History**

16 Prior to January 1, 1994, no statute specifically governed the statute of
17 limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906,
18 Section 2, operative January 1, 1994, added Government Code Section 17558.5 to
19 establish for the first time a specific statute of limitations for audit of mandate
20 reimbursement claims:

21 "(a) A reimbursement claim for actual costs filed by a local agency or school

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 district pursuant to this chapter is subject to audit by the Controller no later than
2 four years after the end of the calendar year in which the reimbursement claim is
3 filed or last amended. However, if no funds are appropriated for the program for
4 the fiscal year for which the claim is made, the time for the Controller to initiate
5 an audit shall commence to run from the date of initial payment of the claim.”

6 Thus, there are two standards. A funded claim is “subject to audit” for four years after
7 the end of the calendar year in which the claim was filed. An “unfunded” claim must
8 have its audit “initiated” within four years of first payment.

9 Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and
10 replaced Section 17558.5, changing only the period of limitations:

11 “(a) A reimbursement claim for actual costs filed by a local agency or school
12 district pursuant to this chapter is subject to audit by the Controller no later than
13 two years after the end of the calendar year in which the reimbursement claim is
14 filed or last amended. However, if no funds are appropriated for the program for
15 the fiscal year for which the claim is made, the time for the Controller to initiate
16 an audit shall commence to run from the date of initial payment of the claim.”

17 The first two fiscal year claims, 1999-00 and 2000-01, are subject to the two-year
18 statute of limitations established by Chapter 945/95. Since funds were appropriated for
19 the program for all the fiscal years which are the subject of the audit, the alternative
20 measurement date is not applicable, and the potential factual issue of when the audit is
21 initiated is not relevant.

22 Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003
23 amended Section 17558.5 to state:

24 “(a) A reimbursement claim for actual costs filed by a local agency or school
25 district pursuant to this chapter is subject to the initiation of an audit by the
26 Controller no later than three years after the ~~end of the calendar year in which~~
27 the date that the actual reimbursement claim is filed or last amended, whichever

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 is later. However, if no funds are appropriated or no payment is made to a
2 claimant for the program for the fiscal year for which the claim is made filed, the
3 time for the Controller to initiate an audit shall commence to run from the date of
4 initial payment of the claim.”

5 The third fiscal year claim, FY 2001-02, is subject to this amended version of Section
6 17558.5. The amendment is pertinent since it indicates this is the first time that the
7 factual issue of the date the audit is “initiated” for mandate programs for which funds
8 are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible
9 for the claimant to know when the statute of limitations will expire, which is contrary to
10 the purpose of a statute of limitations.

11 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended
12 Section 17558.5 to state:

13 “(a) A reimbursement claim for actual costs filed by a local agency or school
14 district pursuant to this chapter is subject to the initiation of an audit by the
15 Controller no later than three years after the date that the actual reimbursement
16 claim is filed or last amended, whichever is later. However, if no funds are
17 appropriated or no payment is made to a claimant for the program for the fiscal
18 year for which the claim is filed, the time for the Controller to initiate an audit
19 shall commence to run from the date of initial payment of the claim. In any case,
20 an audit shall be completed not later than two years after the date that the audit
21 is commenced.”

22 None of the fiscal period claims which are the subject of the audit are subject to this
23 amended version of Section 17558.5. The amendment is pertinent since it indicates
24 this is the first time that the Controller audits may be completed at a time other than the
25 stated period of limitations.

26 Clearly, the Controller did not complete the audit within the statutory period

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 allowed for the two fiscal years 1999-00 and 2000-01 included in this audit. The audit
2 findings are therefore void for those two claims.

3 **PART VIII. RELIEF REQUESTED**

4 The District filed its annual reimbursement claims within the time limits
5 prescribed by the Government Code. The amounts claimed by the District for
6 reimbursement of the costs of implementing the program imposed by Chapter 961,
7 Statutes of 1975 (the "Rodda Act"), and Chapter 10.7, Division 4, of Title 1 of the
8 Government Code (commencing with Section 3540), represent the actual costs
9 incurred by the District to carry out this program. These costs were properly claimed
10 pursuant to the Commission's parameters and guidelines. Reimbursement of these
11 costs is required under Article XIII B, Section 6 of the California Constitution. The
12 Controller denied reimbursement without any basis in law or fact. The District has met
13 its burden of going forward on this claim by complying with the requirements of Section
14 1185, Title 2, California Code of Regulations. Because the Controller has enforced
15 and is seeking to enforce these adjustments without benefit of statute or regulation, the
16 burden of proof is now upon the Controller to establish a legal basis for its actions.

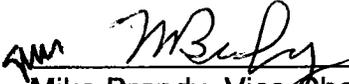
17 The District requests that the Commission make findings of fact and law on each
18 and every adjustment made by the Controller and each and every procedural and
19 jurisdictional issue raised in this claim, and order the Controller to correct its audit
20 report findings therefrom.

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 PART IX. CERTIFICATION

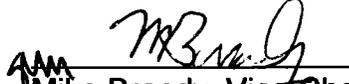
2 By my signature below, I hereby declare, under penalty of perjury under the laws
3 of the State of California, that the information in this incorrect reduction claim
4 submission is true and complete to the best of my own knowledge or information or
5 belief, and that the attached documents are true and correct copies of documents
6 received from or sent by the state agency which originated the document.

7 Executed on August ____, at Los Altos Hills, California, by

8 
9 Mike Brandy, Vice-Chancellor, Business Services
10 Foothill-De Anza Community College District
11 12345 El Monte Road
12 Los Altos Hills, CA 94022-4599
13 Voice: 650-949-6201
14 Fax: 650-941-1638
15 E-Mail: brandymike@fhda.edu

16 APPOINTMENT OF REPRESENTATIVE

17 Foothill-De Anza Community College District appoints Keith B. Petersen, SixTen
18 and Associates, as its representative for this incorrect reduction claim.

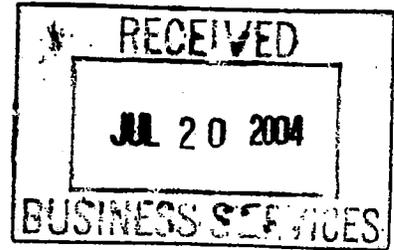
19 
20 Mike Brandy, Vice-Chancellor
21 Business Services
22 Foothill-De Anza Community College District

8/31/05
Date

23 Attachments:

24 Exhibit "A" Controller's Legal Counsel Letter dated July 15, 2004
25 Exhibit "B" Parameters and Guidelines as amended January 28, 2000
26 Exhibit "C" Controller's Claiming Instructions revised April 2000
27 Exhibit "D" Controller's Audit Report dated July 2, 2004
28 Exhibit "E" Claimant's Letter dated April 28, 2004

Exhibit A



STEVE WESTLY
California State Controller

July 15, 2004

Mike Brandy, Vice Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

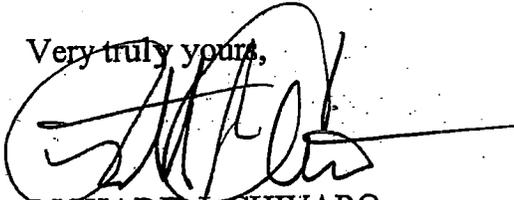
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,



RICHARD J. CHIVARO
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

Exhibit B

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE AMENDMENT TO PARAMETERS
AND GUIDELINES ON:

Statutes of 1975, Chapter 961 and
Statutes of 1991, Chapter 1213

Filed on March 4, 1999;

By Santa Ana Unified School District and
Stockton Unified School District,
Co-Claimants.

NO. CSM-98-4425-PGA-12

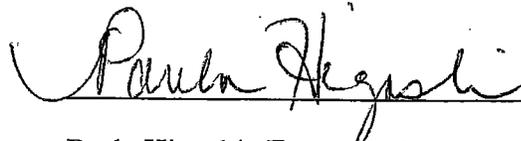
*Collective Bargaining/Collective Bargaining
Agreement Disclosure*

ADOPTION OF AMENDMENT TO
PARAMETERS AND GUIDELINES
PURSUANT TO GOVERNMENT CODE
SECTION 17557 AND TITLE 2,
CALIFORNIA CODE OF
REGULATIONS, SECTIONS 1183.2.

(Adopted on January 27, 2000)

PARAMETERS AND GUIDELINES AMENDMENT

On January 27, 2000, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This Decision shall become effective on January 28, 2000.



Paula Higashi, Executive Director

Adopted: October 22, 1980
 Amendments Adopted: 8/19/81
 (Amendments applicable only to claims for costs incurred
 after June 30, 1981)
 Amended: 3/17/83
 Amended: 9/29/83
 Amended: 12/15/83
 Amended: 6/27/85
 Amended: 10/20/88
 Amended: 7/22/93
 Amended: 8/20/98
 Amended: 1/27/00
 f:\mandates\1998\pga\pga-12\pgfinal.doc
 Document Date: December 1, 1999

PROPOSED AMENDMENT
 TO
 CONSOLIDATED PARAMETERS AND GUIDELINES

Chapter 961, Statutes of 1975
 Chapter 1213, Statutes of 1991

Collective Bargaining
 and
 Collective Bargaining Agreement Disclosure

An act to repeal Article 5 (commencing with Section 13080) of Chapter 1 of Division 10 of the Education Code, and to add Chapter 10.7 (commencing with Section 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations, and making an appropriation. This bill, which was operative July 1, 1976, repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added section 3547.5 to the Government Code. Government Code section 3547.5 requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

A. Operative Date of Mandate

The provisions relating to the creation, certain duties of, and appropriations for the Public Employment Relations Board were operative on January 1, 1976. The provisions relating to the organizational rights of employees, the representational rights of employee organizations, the recognition of exclusive representatives, and related procedures were operative on April 1, 1976. The balance of the added provisions were operative on July 1, 1976.

The provisions relating to Collective Bargaining Agreement Disclosure added by Chapter 1213, Statutes of 1991 were operative on January 1, 1992. The California Department of Education issued Management Advisory 92-01 dated May 15, 1992, to establish the public disclosure format for school district compliance with the test claim statute.

B. Period of Claim

Only costs incurred after January 1, 1978 may be claimed. The initial claim should have included all costs incurred for that portion of the fiscal year from January 1, 1978, to June 30, 1978.

Pursuant to language included in the 1980-81 budget, claims shall no longer be accepted for this period. All subsequent fiscal year claims should be filed with the State Controller's Office for processing.

The test claim on Chapter 1213, Statutes of 1991 was filed with the Commission on December-29, 1997. Accordingly, the period of reimbursement for the provisions relating to disclosure begins July 1, 1996. Only disclosure costs incurred after July 1, 1996 may be claimed.

C. Mandated Cost

Public school employers have incurred costs by complying with the requirements of Section 3540 through 3549.1 established by Chapter 961, Statutes of 1975. In addition, some costs have been incurred as a result of compliance with regulations promulgated by the Public Employment Relations Board (PERB). Since these activity costs (referred to collectively as "Rodda Act" activities and costs in this document), in many respects, simply implement the original legislation, it is intended that these parameters and guidelines have embodied those regulations or actions taken by PERB prior to December 31, 1978.

D. County Superintendent of Schools Filing

If the County Superintendent of Schools files a claim on behalf of more than one school district, the costs of the individual school district must be shown separately.

E. Governing Authority

The costs for salaries and expenses of the governing authority, for example the School Superintendent and Governing Board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Certification

The following certification must accompany all claims:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and

THAT I am the person authorized by the local agency to file claim for funds with the State of California.

Date Signature of Authorized Representative

Telephone Number Title

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. The cost of activities grouped in components G1, G2, and G3 are subject to offset by the historic cost of similar Winton Act activities as described in H2.

1. Determination of appropriate bargaining units for representation and determination of the exclusive representatives.
 - a. Unit Determination: Explain the process for determining the composition of the certificated employee council under the Winton Act, and the process for determining appropriate bargaining units including the determination of management, supervisory and confidential employees, under Chapter 961, Statutes of 1975, if such activities were performed during the fiscal year being claimed.
 - b. Determination of the Exclusive Representative: Costs may include receipt and posting of the representation and decertification notices and, if necessary, adjudication of such matters before the PERB.

- c. Show the actual increased costs including salaries and benefits for employer representatives and/or necessary costs for contracted services for the following functions:
- (1) Development of proposed lists for unit determination hearings if done during the fiscal year being claimed. Salaries and benefits must be shown as described in Item H3.
 - (2) Representation of the public school employer at PERB hearings to determine bargaining units and the exclusive representative. Actual preparation time will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - (3) If contracted services are used for either (a) or (b) above, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.
 - (4) Indicate the cost of substitutes for release time for employer and exclusive bargaining unit witnesses who testify at PERB hearings. The job classification of the witnesses and the date they were absent must also be submitted. Release time for employee witnesses asked to attend the PERB hearing by bargaining units will not be reimbursed.
 - (5) Identify the travel costs for employer representatives to any PERB hearing. Reimbursement shall reflect the rate specified by the regulations governing employees of the local public school employer.
 - (6) Cost of preparation for one transcript per PERB hearing will be reimbursed.
2. Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot.
- a. Submit with your claim any Public Employment Relations Board agreements or orders which state how the election must be held.
 - b. If a precinct voting list was required by PERB, indicate the cost of its development. Salaries and benefits must be shown as described in Item H3.
 - c. The salary and benefits of a school employer representative, if required by PERB for time spent observing the counting of ballots, will be

reimbursed. The representatives' salary must be shown as described in Item H3.

3. Negotiations: Reimbursable functions include -- receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.
 - a. Show the costs of salaries and benefits for employer representatives participating in negotiations. Contracted services will be reimbursed. Costs for maximum of five public school employer representatives per unit, per negotiation session will be reimbursed. Salaries and benefits must be shown as described on Page 7, Item H3.
 - b. Show the costs of salaries and benefits for employer representatives and employees participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked. Substitute costs for a maximum of five representatives per unit, per negotiation session will be reimbursed. The salaries of union representatives are not reimbursable.
 - d. Reasonable costs of reproduction for a copy of the initial contract proposal and final contract, which is applicable and distributed to each employer representative (i.e. supervisory, management, confidential) and a reasonable number of copies for public information will be reimbursed. Provide detail of costs and/or include invoices. Costs for copies of a final contract provided to collective bargaining unit members are not reimbursable.
 - e. If contract services are used for a. and/or b. above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
 - f. A list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted.

4. Impasse Proceedings

a. Mediation

- (1) Costs for salaries and benefits for employer representative personnel are reimbursable. Contracted services will be reimbursed. Costs for a maximum of five public school employer representatives per mediation session will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Indicate the costs of substitutes for the release time of exclusive bargaining unit representatives during impasse proceedings. The job classification of the employee witnesses and the date they were absent shall be indicated. Costs for a maximum of five representatives per mediation session will be reimbursed.
- (3) Renting of facilities will be reimbursed.
- (4) Costs of the mediator will not be reimbursed.
- (5) If contract services are used under 1, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.

b. Fact-finding publication of the findings of the fact-finding panel. (To the extent fact-finding was required under the Winton Act during the 1974-75 fiscal year, costs are not reimbursable.)

- (1) All costs of the school employer panel representative shall be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Fifty percent of the costs mutually incurred by the fact-finding panel shall be reimbursed. This may include substitutes for release time of witnesses during fact-finding proceedings, and the rental of facilities required by the panel.
- (3) Special costs imposed on the public school employer for the development of unique data required by a fact-finding panel will be reimbursed. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act. Salaries and benefits must be shown as described in Item H3.

5. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* negotiation and *before* adoption by governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended Parameters and Guidelines. Procedures or formats which exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

- a. Prepare the disclosure forms and documents, as specified.
- b. Distribute a copy of the disclosure forms and documents, to board members, along with a copy of the proposed agreement, as specified.
- c. Make a copy of the disclosure forms and documents and of the proposed agreement available to the public, prior to the day of the public meeting, as specified.
- d. Training employer's personnel on preparation of the disclosure forms and documents, as specified.
- e. Supplies and materials necessary to prepare the disclosure forms and documents, as specified.

For 5. a., b., and c., list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

6. Contract administration and adjudication of contract disputes either by arbitration or litigation. Reimbursable functions include grievances and administration and enforcement of the contract.

- a. Salaries and benefits of employer personnel involved in adjudication of contract disputes. Contracted services will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes. The job classification of the employee witnesses and the dates they were absent shall also be indicated.
- c. Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel on contract administration/interpretation of the negotiated contract are reimbursable. Contract interpretations at staff meetings are not reimbursable. Personal development and informational programs, i.e., classes, conferences, seminars, workshops, and time spent by employees attending such meetings are not reimbursable. Similarly, purchases of books and subscriptions for personal development and information

purposes are not reimbursable. Salaries and benefits must be shown as described in Item H3.

- d. The cost of one transcript per hearing will be reimbursed.
 - e. Reasonable public school employer costs associated with a contract dispute which is litigated are reimbursable, as follows:
 - 1. Reasonable public school employer costs associated with issues of contract disputes which are presented before PERB are reimbursable.
 - 2. Reasonable public school employer cost of litigation as a defendant in the court suit involving contract disputes may be reimbursable.
 - 3. Where the public school employer is the plaintiff in a court suit to appeal a PERB ruling, costs are reimbursable only if the public school employer is the prevailing party (after all appeals, final judgment).
 - 4. No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.
 - 5. No reimbursement shall be provided for filing of amicus curiae briefs.
 - f. Expert witness fees will be reimbursed if the witness is called by the public school employer.
 - g. Reasonable reproduction costs for copies of a new contract which is required as a result of a dispute will be reimbursed.
 - h. If contract services are used under "a" above, copies of contract invoices must be submitted with your claim. Contract costs must be shown as described in Item H5.
 - i. Public school employer's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.
7. Unfair labor practice adjudication process and public notice complaints.

- a. Show the actual costs for salaries and benefits of employer representatives. Services contracted by the public school employer are reimbursable. Salaries and benefits must be shown as described in Item H3.
- b. Indicate cost of substitutes for release time for representatives of exclusive bargaining units during adjudication of unfair practice charges.
- c. The cost of one transcript per PERB hearing will be reimbursed.
- d. Reasonable reproduction costs will be reimbursed.
- e. Expert witness fees will be reimbursed if the witness is called by the public school employer.
- f. If contract services are used under "a" above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
- g. No reimbursement for an appeal of an unfair labor practice decision shall be allowed where the Public Employee Relations Board is the prevailing party.
- h. No reimbursement for filing of amicus curiae briefs shall be allowed.

H. Supporting Data for Claims--Report Format for Submission of Claim.

1. Description of the Activity: Follow the outline of the claim components. Cost must be shown separately by component activity. Supply workload data requested as part of the description to support the level of costs claimed. The selection of appropriate statistics is the responsibility of the claimant.
2. Quantify "Increased" Costs: Public school employers will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate.
 - a. For component activities G1, G2, and G3:
 1. Determination of the "increased costs" for each of these three components requires the costs of current year Rodda Act activities to be offset [reduced] by the cost of the base-year Winton Act activities. The Winton Act base-year is generally fiscal year 1974-75.

Winton Act base-year costs are adjusted by the Implicit Price Deflator prior to offset against the current year Rodda Act costs for these three components. The Implicit Price Deflator shall be listed in the annual claiming instructions of the State Controller.

2. The cost of a claimant's current year Rodda Act activities are offset [reduced] by the cost of the base-year Winton Act activities either: by matching each component, when claimants can provide sufficient documentation to segregate each component of the Winton Act base-year activity costs; or, by combining all three components when claimants cannot satisfactorily segregate each component of Winton Act base-year costs.

b. For component activities G4, G6, and G7:

All allowable activity costs for these three Rodda Act components are "increased costs" since there were no similar activities required by the Winton Act; therefore, there is no Winton Act base-year offset to be calculated.

| <u>BASE YEAR</u> | <u>ADJUSTMENT</u> |
|------------------|-------------------|
| 1974-1975 | 1.490 1979-80 FY |
| " | 1.560 1980-81 FY |
| " | 1.697 1981-82 FY |
| " | 1.777 1982-83 FY |
| " | 1.884 1983-84 FY |

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

4. Services and Supplies: Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.

5. Professional and Consultant Services: Separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with your claim. The maximum reimbursable fee for contracted services is ~~\$100~~ \$135 per hour. Annual retainer fees shall be no greater than ~~\$100~~ \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees, as established under Title 2, Div. 2, Section 700ff, CAC.

6. Allowable Overhead Cost: School districts must use the Form J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education must use the Form J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community College Districts must use one of the following three alternatives:

- A Federally-approved rate based on OMB Circular A-21;
- The State Controller's FAM-29C which uses the CCFS-311; or
- Seven percent (7%).

Exhibit C

Collective Bargaining

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (COSM), (formerly Board of Control) determined that Chapter 961, Statutes of 1975, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, COSM determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by COSM. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may

withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims- County offices of education and school districts that submitted 1998-99 fiscal year claims for professional and consultant services at the \$100 per hour rate may amend their claims to be reimbursed at the \$135 per hour rate.

Pursuant to Government Code Section 17561, Subdivision (d)(1)(A), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Amended reimbursement claims for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 3, 2000. If the amended reimbursement claim is filed after the deadline of August 3, 2000, the approved amount of the difference between the \$100 and \$135 rate change must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) An amended 1999-00 estimated claim for professional and consultant services at the \$135 per hour rate may be filed with the State Controller's Office and postmarked by August 3, 2000. Timely filed amended estimated claims will be paid before late claims.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Development of proposed lists for the bargaining unit determination hearings.

(a) Contract services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation costs for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contract services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications, and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel

Travel Expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcript

The cost of preparing one transcript per PERB hearing is reimbursable.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives is reimbursable in the event PERB determines that a question of representation exists and orders an election held by secret ballot. The claimant must include with the claim, any PERB agreements or orders that state how the election must be held.

Activities eligible for reimbursement for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative, if required by PERB to observe the ballot count.

C. Cost of Negotiations

Costs associated with receipt of the exclusive representative's initial contract proposal, holding public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the fiscal year of claim.

Activities determined to be eligible for reimbursement of this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school employer representatives and supporting personnel participating in planning sessions and related contract services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district proposal and related contract services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contract services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative who required a substitute. List the dates and time the substitute worked. Substitute costs for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement of this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings is reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions. Cost for a maximum of five public school employer representatives per mediation session will be reimbursed.
- (b) Contract services used to prepare for and represent the employer at the sessions.
- (c) The cost of substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursement to a public school district employer is limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.
- (e) The cost of the mediator is not eligible for reimbursement.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact-finding panel.
- (b) Fifty percent of the cost of the fact-finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact-finding proceedings and the rental of facilities required to conduct the fact-finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact-finding panel. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act.

E. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* the negotiation and *before* adoption by the governing body, as required by Government Code Section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement).

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents and the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel to prepare the disclosure forms and documents.
- (5) Materials and supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code Section 3547.5 and the Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or duplicate activities required under any other statute or executive order are not reimbursable under this component.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation is reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

(a) Salaries and benefits of public school personnel involved in adjudication of contract disputes along with related contract services.

(b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.

(c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

(a) Public school employer costs regarding contract disputes that are presented before PERB.

(b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4) "Appeal of PERB Ruling," below, if claimant is the plaintiff).

(c) Expert witness fees if the witness is called by the public school employer.

(d) Reasonable reproduction costs for copies of a new contract that is required as a result of a dispute.

(e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claimant must include with the claim a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component:

(d) Contract interpretations conducted at staff meetings.

(e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.

- (f) Labor/management non-adversarial training sessions
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

- (a) Salaries and benefits of public school district representatives and related contract services.
- (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
- (c) The cost of a transcript for each PERB hearing.
- (d) Reasonable reproduction costs.
- (e) Expert witness fees if the witness is called by the public school district.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement of this component:

- (d) Appeal of an unfair labor practice if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contract Services

The contract services guidelines in 8.A.(3) shall prevail, except that the reimbursable fee for collective bargaining contract services will not exceed \$135 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$135 per hour. The claims that are based on annual retainers shall contain a certification that the fee is no greater than \$135 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by state employees as established under Title 2, Division 2, Section 700ff, California Code of Regulations.

C. Travel Expenses

Reimbursement of business and travel expenses is limited to an amount and type of that which can be claimed by state employees. Refer to Appendix B, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

E. Governing Authority

Salaries and expenses of the governing authority e.g. the Board of Trustees and Superintendent of Schools, are not reimbursable as a direct cost. These are costs of general government as described by the federal guideline "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Quantify "Increased" Costs

Determination of increased costs for each of these components requires the cost of current year Rodda Act activities to be offset (reduced) by the cost of the base year Winton Act activities. The Winton Act base year is generally fiscal year 1974-75.

Winton Act base year costs are adjusted by the Implicit Price Deflator (IPD) prior to offset against the current year Rodda Act costs for claim components, 6.A., 6.B., and 6.C. The IPD shall be listed in the annual claiming instructions.

| Base Year | Adjustment |
|-----------|------------------|
| 1974-75 | 1.490 1979-80 FY |
| 1974-75 | 1.560 1980-81 FY |
| 1974-75 | 1.697 1981-82 FY |
| 1974-75 | 1.777 1982-83 FY |

The cost of a claimant's current year Rodda Act activities are offset (reduced) by the cost of the base year Winton Act activities either by matching each component when claimants can provide sufficient documentation to segregate each component of the Winton Act base year activity costs or, by combining all three components when claimant cannot satisfactorily segregate each component of the Winton Act base year costs.

All allowable activity costs for Rodda Act components, 6.D., 6.E., 6.F., and 6.G., are increased costs since there were no similar activities required by the Winton Act; therefore no Winton Act base year offset is to be calculated.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Actual benefit percent must be itemized. If no itemization is submitted, twenty one percent (21%) must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Show the name(s) of professionals or consultants separately, specify the functions performed relative to the mandate, length of appointment, and the itemized costs of such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contract services is \$135 per hour. Annual retainer fees shall be no greater than \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts and other documents evidencing the travel expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

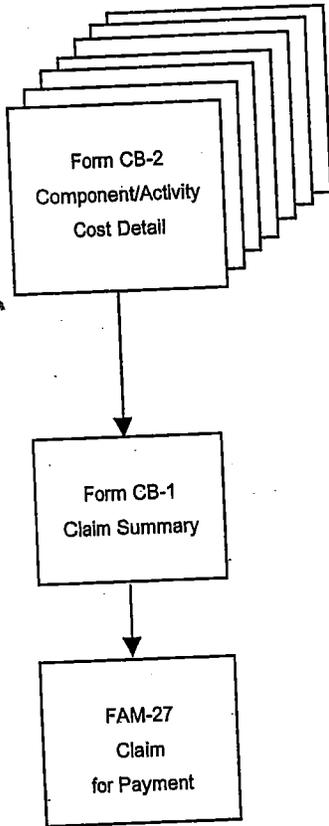
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form CB-2 and carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts must use one of the following three alternatives: A federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C that utilizes CCFS-311.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the school district. All applicable information from form CB-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Forms



Form CB-2, Component/Activity Cost Detail

Complete a separate form CB-2 for each cost component claimed.

A. Determining Bargaining Units and Exclusive Representation

- (1) Bargaining Unit Lists
- (2) PERB Hearings
- (3) Substitutes
- (4) Travel Costs
- (5) Transcripts

B. Election of Unit Representation

- (1) Precinct Voting List
- (2) Ballot Tally Observers

C. Cost of Negotiations

- (1) Representative's Contract Proposal
- (2) Public Hearings
- (3) Public Distribution of Proposed Contract
- (4) District Contract Proposal
- (5) Negotiation
- (6) Public Distribution of Final Contract

D. Impasse Proceedings

- (1) Mediation
- (2) Fact Finding

E. Collective Bargaining Agreement Disclosure

- (1) Prepare Disclosure Forms and Documents
- (2) Distribute Forms and Documents
- (3) Copy Forms and Documents
- (4) Train Employer's Personnel
- (5) Purchase Necessary Supplies

F. Contract Administration

- (1) Training Sessions
- (2) Grievances
- (3) Contract Disputes Presented to PERB
- (4) Appeal of a PERB Ruling

G. Unfair Labor Practice Charges

- (1) Unfair Labor Practice Presented to PERB
- (2) Appeal of a PERB Ruling

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

Audit Report

COLLECTIVE BARGAINING PROGRAM

Chapter 961, Statutes of 1975,
and Chapter 1213, Statutes of 1991

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

July 2004



STEVE WESTLY
California State Controller

July 2, 2004

Martha J. Kanter, Ed.D., Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022-4599

Dear Dr. Kanter:

The State Controller's Office has completed an audit of the claims filed by Foothill-De Anza Community College District for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The district claimed \$843,067 for the mandated program. Our audit disclosed that \$394,371 is allowable and \$448,696 is unallowable. The unallowable costs occurred because the district claimed unsupported and ineligible costs. The district was paid \$677,871. The amount paid in excess of allowable costs claimed, totaling \$283,500, should be returned to the State.

The State Controller's Office established an informal audit review process to resolve any dispute of facts. To request a review, submit your written request, and all information pertinent to any disputed issues, within 60 days from your receipt of the final report. Send your request and supporting documentation to Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001. In addition, send a copy of the request letter to Jim L. Spano, Chief, Compliance Audits Bureau, State Controller's Office, Division of Audits, Post Office Box 942850, Sacramento, California 94250-5874.

If you have any questions, please contact Mr. Spano at (916) 323-5849.

Sincerely,

A handwritten signature in cursive script that reads "Vincent P. Brown".

VINCENT P. BROWN
Chief Operating Officer

VPB:jj

cc: Mike Brandy, Vice Chancellor
Business Services
Foothill-De Anza Community College District
Jane Enright, Vice Chancellor
Human Resources and Equal Opportunity
Foothill-De Anza Community College District
Hector Quiñonez, Controller
Foothill-De Anza Community College District
Will Coursey, Internal Auditor
Foothill-De Anza Community College District
Ed Monroe, Program Assistant
Fiscal Accountability Section
Chancellor's Office
California Community Colleges
Jeannie Oropeza, Program Budget Manager
Education Systems Unit
Department of Finance
Charles Pillsbury
School Apportionment Specialist
Department of Finance
Richard J. Chivaro
Chief Counsel
State Controller's Office
Jim L. Spano, Bureau Chief
Division of Audits
State Controller's Office

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Audit Report

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Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by Foothill-De Anza Community College District for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was October 16, 2003.

The district claimed \$843,067 for the mandated program. The audit disclosed that \$394,371 is allowable and \$448,696 is unallowable. The unallowable costs occurred because the district claimed unsupported and ineligible costs. The district was paid \$677,871. The amount paid in excess of allowable costs claimed, totaling \$283,500, should be returned to the State.

Background

In 1975, the State enacted the Rodda Act (Chapter 961, Statutes of 1975), requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. The legislation created the Public Employment Relations Board to issue formal interpretations and rulings regarding collective bargaining under the Act. In addition, the legislation established organizational rights of employee organizations, and recognized exclusive representatives relating to collective bargaining. On July 17, 1978, the Board of Control (now the Commission on State Mandates) ruled that the Rodda Act imposed a reimbursable state mandate upon school districts reimbursable under *Government Code* Section 17561.

In 1991, the State enacted Chapter 1213, Statutes of 1991, which requires that school districts publicly disclose major provisions of collective bargaining efforts before the agreement becomes binding. On August 20, 1998, the Commission on State Mandates (COSM) ruled that this legislation also imposed a state mandate upon school districts reimbursable under *Government Code* Section 17561. Costs of publicly disclosing major provisions of collective bargaining agreements that districts incurred after July 1, 1996, are allowable.

Claimants are allowed to claim increased costs. For components G1 through G3, increased costs represent the difference between the current-year Rodda Act activities and the base-year Winton Act activities (generally, fiscal year 1974-75), as adjusted by the implicit price deflator. For components G4 through G7, increased costs represent actual costs incurred.

The seven components are as follows:

- G1-Determining bargaining units and exclusive representative
- G2-Election of unit representative
- G3-Costs of negotiations
- G4-Impasse proceedings
- G5-Collective bargaining agreement disclosure
- G6-Contract administration
- G7-Unfair labor practice charges

Parameters and Guidelines, adopted by COSM on October 22, 1980 (and last amended on August 20, 1998), establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The auditors performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's internal controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Foothill-De Anza Community College District claimed \$843,067 for costs of the legislatively mandated Collective Bargaining Program. The audit disclosed that \$394,371 is allowable and \$448,696 is unallowable.

For fiscal year (FY) 1999-2000, the district was paid \$217,342 by the State. The audit disclosed that \$118,258 is allowable. The amount paid in excess of allowable costs claimed, totaling \$99,084, should be returned to the State.

For FY 2000-01, the district was paid \$225,336 by the State. The audit disclosed that \$105,582 is allowable. The amount paid in excess of allowable costs claimed, totaling \$119,754, should be returned to the State.

For FY 2001-02, the district was paid \$235,193 by the State. The audit disclosed that \$170,531 is allowable. The amount paid in excess of allowable costs claimed, totaling \$64,662, should be returned to the State.

**Views of
Responsible
Officials**

The SCO issued a draft audit report on March 12, 2004. Michael Brandy, Vice Chancellor-Business Services, responded by the attached letter dated April 28, 2004, disagreeing with the audit results. The district's response is included in this final audit report.

Restricted Use

This report is solely for the information and use of the Foothill-De Anza Community College District, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

Schedule 1— Summary of Program Costs July 1, 1999, through June 30, 2002

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|-------------------------|------------------------|----------------------|------------------------|
| July 1, 1999, through June 30, 2000 | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 42,058 | \$ 31,564 | \$ (10,494) | Finding 1 |
| Contract services | 57,504 | 30,099 | (27,405) | Finding 2 |
| Subtotals | 99,562 | 61,663 | (37,899) | |
| Less adjusted base year direct costs | (15,398) | (15,398) | — | |
| Increased direct costs, G1 through G3 | 84,164 | 46,265 | (37,899) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 45,074 | — | (45,074) | Finding 1 |
| Contract services | 58,218 | 56,363 | (1,855) | Finding 2 |
| Increased direct costs, G4 through G7 | 103,292 | 56,363 | (46,929) | |
| Total increased direct costs, G1 through G7 | 187,456 | 102,628 | (84,828) | |
| Indirect costs | 29,886 | 15,630 | (14,256) | Findings 1, 3 |
| Total costs | \$ 217,342 | 118,258 | \$ (99,084) | |
| Less amount paid by the State | | (217,342) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (99,084) | | |
| July 1, 2000, through June 30, 2001 | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 43,411 | \$ 30,150 | \$ (13,261) | Finding 1 |
| Contract services | 20,210 | 20,210 | — | Finding 2 |
| Subtotals | 63,621 | 50,360 | (13,261) | |
| Less adjusted base year direct costs | (16,533) | (16,533) | — | |
| Increased direct costs, G1 through G3 | 47,088 | 33,827 | (13,261) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 74,213 | 3,952 | (70,261) | Finding 1 |
| Contract services | 77,287 | 53,460 | (23,827) | Finding 2 |
| Increased direct costs, G4 through G7 | 151,500 | 57,412 | (94,088) | |
| Total increased direct costs, G1 through G7 | 198,588 | 91,239 | (107,349) | |
| Indirect costs | 36,605 | 14,343 | (22,262) | Findings 1, 3 |
| Total costs | \$ 235,193 | 105,582 | \$ (129,611) | |
| Less amount paid by the State | | (225,336) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (119,754) | | |

Schedule 1 (continued)

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|----------------------|---------------------|-------------------|------------------------|
| <u>July 1, 2001, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 64,758 | \$ 45,176 | \$ (19,582) | Finding 1 |
| Contract services | 21,701 | 21,465 | (236) | Finding 2 |
| Subtotals | 86,459 | 66,641 | (19,818) | |
| Less adjusted base year direct costs | (16,768) | (16,768) | — | |
| Increased direct costs, G1 through G3 | 69,691 | 49,873 | (19,818) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 53,752 | 4,891 | (48,861) | Finding 1 |
| Contract services | 229,973 | 90,616 | (139,357) | Finding 2 |
| Increased direct costs, G4 through G7 | 283,725 | 95,507 | (188,218) | |
| Total increased direct costs, G1 through G7 | 353,416 | 145,380 | (208,036) | |
| Indirect costs | 37,116 | 25,151 | (11,965) | Findings 1, 3 |
| Total costs | \$ 390,532 | 170,531 | \$ (220,001) | |
| Less amount paid by the State | | (235,193) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (64,662) | | |
| <u>Summary: July 1, 1999, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 150,227 | \$ 106,890 | \$ (43,337) | Finding 1 |
| Contract services | 99,415 | 71,774 | (27,641) | Finding 2 |
| Subtotals | 249,642 | 178,664 | (70,978) | |
| Less adjusted base year direct costs | (48,699) | (48,699) | — | |
| Increased direct costs, G1 through G3 | 200,943 | 129,965 | (70,978) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 173,039 | 8,843 | (164,196) | Finding 1 |
| Contract services | 365,478 | 200,439 | (165,039) | Finding 2 |
| Increased direct costs, G4 through G7 | 538,517 | 209,282 | (329,235) | |
| Total increased direct costs, G1 through G7 | 739,460 | 339,247 | (400,213) | |
| Indirect costs | 103,607 | 55,124 | (48,483) | Findings 1, 3 |
| Total costs | \$ 843,067 | 394,371 | \$ (448,696) | |
| Less amount paid by the State | | (677,871) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (283,500) | | |

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable salaries, benefits, and related indirect costs claimed

The district claimed unallowable salary and benefit costs of \$207,533. The related indirect costs total \$75,709, based on the indirect cost rate claimed of 36.48%. Salary and benefit costs are unallowable as follows:

Component G3—Negotiations

- The district did not provide sufficient documentation to support a portion of part-time teachers' hours claimed. Unallowable costs totaled \$1,478 (18.5 hours) in FY 1999-2000, \$424 (4.75 hours) in FY 2000-01, and \$301 (3 hours) in FY 2001-02.
- The district claimed duplicate costs for part-time teachers totaling \$626 (6.25 hours) in FY 2001-02.
- The district did not support the productive hourly rate claimed for part-time teachers. The district claimed part-time teacher costs using productive hourly rates of \$79.87, \$89.41, and \$100.08 for FY 1999-2000, FY 2000-01, and FY 2001-02, respectively. The district provided documentation that supported rates of \$70.51, \$77.87, and \$87.66 for the three fiscal years. As a result, unallowable costs totaled \$1,516 in FY 1999-2000, \$1,917 in FY 2000-01, and \$2,326 in FY 2001-02.
- The district did not provide supporting documentation for a portion of management team members and confidential assistant hours claimed. Unallowable costs totaled \$7,500 (126.5 hours) in FY 1999-2000, \$10,920 (144.75 hours) in FY 2000-01, and \$16,329 (202.25 hours) in FY 2001-02.

Component G6—Administration/Grievances

- The district did not provide adequate documentation to support \$45,074 (687 hours) claimed in FY 1999-2000, \$69,628 (865.25 hours) in FY 2000-01, and \$48,378 (551.75 hours) in FY 2001-02. District documentation included hours summarized from electronic meeting-scheduling software, electronic mail messages, and internal memoranda indicating annual mandate hours for various employees. For hours claimed from electronic meeting-scheduling software records, the district did not provide corroborating evidence (e.g., sign-in logs, agendas, or meeting minutes) showing that scheduled meetings were held and invited attendees were present. The district did not provide any corroborating evidence for annual hours indicated on electronic mail messages and internal memoranda.
- The district did not provide sufficient documentation to support a portion of part-time teachers' hours claimed. Unallowable costs totaled \$335 (3.75 hours) in FY 2000-01.
- The district claimed duplicate costs for part-time teachers totaling \$250 (2.5 hours) in FY 2001-02.
- The district's records did not support productive hourly rates claimed for part-time teachers. Unallowable costs totaled \$298 in FY 2000-01, and \$233 in FY 2001-02.

The audit adjustment for salary and benefit costs is summarized as follows:

| Elements/Components | Fiscal Year | | | Total |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Salary and benefit costs: | | | | |
| G1 through G3 | \$ (10,494) | \$ (13,261) | \$ (19,582) | \$ (43,337) |
| G4 through G7 | (45,074) | (70,261) | (48,861) | (164,196) |
| Audit adjustment, direct costs | <u>\$ (55,568)</u> | <u>\$ (83,522)</u> | <u>\$ (68,443)</u> | <u>\$ (207,533)</u> |
| Audit adjustment, indirect costs | <u>\$ (20,271)</u> | <u>\$ (30,470)</u> | <u>\$ (24,968)</u> | <u>\$ (75,709)</u> |

Parameters and Guidelines states that public school employers will be reimbursed for the increased costs incurred as a result of compliance with the mandate. Claims must show the costs of salaries and benefits for employer representatives participating in negotiations, negotiation planning sessions, and adjudication of contract disputes. Claims must also indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations and adjudication of contract disputes. Claims must show the classification of employees involved, amount of time spent, and their hourly rates.

Recommendation

The district should ensure that all costs claimed are adequately supported by source documentation.

District's Response

The District contests the finding that electronic calendars and internal memoranda documenting time spent on collective bargaining activities are unallowable. Electronic calendars are no less proof of a person's activities than paper calendars. The Mandated Cost Manual states, "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." The purpose of an audit is to ascertain the existence or non-existence of reliable evidence to support the claims for reimbursement, and neither the general law nor the Governmental Auditing Standards exclude any form of reasonably reliable evidence from consideration because of its form or format. Nothing in the parameters and guidelines requires a source document to be handwritten or on paper. The electronic software that Foothill-De Anza uses for meetings is used because it can schedule meetings in real time. The time disallowed under Finding 1, Component g6 in the amount of \$163,030 for negotiations and administration should be reinstated.

SCO's Comment

The finding and recommendation remain unchanged. The district did not contest the audit adjustment for Component G3-Negotiations.

While the SCO recognizes that the district performed Component G6-Administration/Grievance activities, the SCO conducted this audit to determine to what extent the district performed these activities. To

support its claim, the district provided only electronic mail messages, other internal memoranda, and summary schedules that the district purportedly prepared from electronic meeting records. Electronic mail messages and internal memoranda constitute declarations and are not contemporaneous records of time spent on mandated activities. The SCO cannot determine from the electronic meeting record summary schedules whether the scheduled meetings occurred, the identified individuals attended, and the hours claimed were accurate. Therefore, absent other corroborating evidence, the SCO auditor could not ascertain that the costs claimed reflect actual mandated activities that the district performed.

The district may address the reasonableness of the costs claimed through the SCO informal audit review process, which is discussed in the final transmittal letter.

**FINDING 2—
Unallowable contract
services costs claimed**

The district claimed unallowable contract services costs of \$192,680. Contract service costs claimed are unallowable as follows:

Component G3—Negotiations

- The district claimed \$27,405 in FY 1999-2000 for costs related to a personnel matter that was not related to collective bargaining.
- The district claimed \$236 (1.75 hours) in FY 2001-02 for services performed but not charged by the contractor that rendered the services.

Component G6—Administration/Grievances

- The district claimed \$1,484 in FY 1999-2000, \$23,827 in FY 2000-01, and \$133,453 in FY 2001-02 for matters not related to collective bargaining. The district's Vice Chancellor for Human Resources and Equal Opportunity confirmed that \$129,707 claimed was not related to collective bargaining; the auditor identified the remaining costs after reviewing all other claimed grievance files.
- The district did not provide supporting documentation for \$337 claimed in FY 1999-2000 and \$135 in FY 2001-02 to show that the costs were related to collective bargaining.
- The district claimed \$34 (0.25 hours) in FY 1999-2000 and \$2,019 (14.95 hours) in FY 2001-02 for unallowable hours due to mathematical errors or hours documented but not charged by the firm rendering services.
- The district claimed 100% of arbitration fees totaling \$6,600 in FY 2001-02; however, only 50% of arbitration costs (\$3,300) is reimbursable. The district also claimed unallowable arbitration cancellation fees of \$450.

The audit adjustment for contracted services is summarized as follows:

| Elements/Components | Fiscal Year | | | Total |
|---------------------|--------------------|--------------------|---------------------|---------------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Contract services: | | | | |
| G1 through G3 | \$ (27,405) | \$ — | \$ (236) | \$ (27,641) |
| G4 through G7 | <u>(1,855)</u> | <u>(23,827)</u> | <u>(139,357)</u> | <u>(165,039)</u> |
| Audit adjustment | <u>\$ (29,260)</u> | <u>\$ (23,827)</u> | <u>\$ (139,593)</u> | <u>\$ (192,680)</u> |

Parameters and Guidelines states that public school employers will be reimbursed for the increased costs incurred as a result of compliance with the mandate. *Parameters and Guidelines* requires the district to separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, specify the length of appointment, and provide itemized costs for such services. *Parameters and Guidelines* also states that only the public school employer's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.

Recommendation

The district should ensure that all costs claimed are reimbursable under *Parameters and Guidelines* for the legislatively mandated Collective Bargaining Program and that all such costs are properly supported with source documentation.

District's Response

The district did not respond to this audit finding.

**FINDING 3—
Understated indirect
costs claimed**

The district understated indirect costs by \$27,226 for the audit period. The district overstated the indirect cost rate claimed; however, total indirect costs claimed were understated because the district did not apply the indirect cost rate to total increased direct costs.

The district claimed indirect costs based on an indirect cost rate proposal (ICRP) prepared by an outside consultant using FY 1998-99 district costs. The district did not develop indirect cost rates based on costs incurred in the fiscal years within the audit period. In addition, the district did not obtain federal approval for its ICRP. For the audit period, the district claimed a 36.48% indirect cost rate.

During audit fieldwork, the district submitted revised ICRPs for each fiscal year within the audit period. The district prepared the revised ICRPs using the methodology allowed by the SCO claiming instructions. The indirect cost rates resulting from the revised ICRPs did not support the indirect cost rate claimed. The district's revised ICRPs supported indirect cost rates of 15.23% for FY 1999-2000, 15.72% for FY 2000-01, and 17.3% for FY 2001-02.

The district applied the claimed indirect cost rate to increased direct costs for salaries and benefits only. However, the indirect cost rates calculated using the revised methodology are applicable to both salaries and benefits, and contract services, resulting in understated indirect costs claimed. The audit adjustment for indirect costs is summarized as follows:

| | Fiscal Year | | | Total |
|--|-------------|-----------|-----------|-----------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Allowable increased direct costs, G1 through G7 | \$102,628 | \$ 91,239 | \$145,380 | |
| Allowable indirect cost rate | ×15.23% | ×15.72% | ×17.30% | |
| Subtotals | 15,630 | 14,343 | 25,151 | |
| Less indirect costs claimed | (29,886) | (36,605) | (37,116) | |
| Subtotals | (14,256) | (22,262) | (11,965) | |
| Unallowable indirect costs from Finding 1 | 20,271 | 30,470 | 24,968 | |
| Audit adjustment | \$ 6,015 | \$ 8,208 | \$ 13,003 | \$ 27,226 |

Parameters and Guidelines states that for allowable overhead costs, community college districts must use one of the following three alternatives: (1) a federally-approved rate based on Office of Management and Budget (OMB) Circular A-21; (2) the State Controller's form FAM-29C, which is based on total expenditures as reported in *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*; or (3) 7%.

Recommendation

The district should claim indirect costs in accordance with *Parameters and Guidelines*. The district should obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21 and prepare these ICRPs based on costs incurred in the same fiscal year. Alternately, the district could use form FAM 29-C to prepare ICRPs based on the methodology allowed in the SCO's claiming instructions, or claim indirect costs using the flat 7% rate.

District's Response

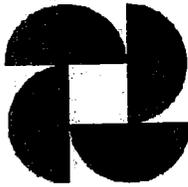
The district also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed... following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on a NSF [National Science Foundation] grant on 4/17/02.

[A representative of the U.S. Department of Health and Human Services (DHHS)] indicated to us that the indirect cost rate used and approved as part of the [NSF] grant (36.48%) became our de facto approval rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002. We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

SCO's Comment

The finding and recommendation are unchanged. The district has contested the audit finding for FY 2001-02 only. NSF approved an indirect cost rate of 36.48% for a specific grant, but did not approve an agency-wide application of that rate. The SCO confirmed this understanding with a DHHS representative.

**Attachment—
District's Response to
Draft Audit Report**



Foothill-De Anza
Community College District

12345 El Monte Road
Los Altos Hills, CA 94022-4599

Foothill College
De Anza College

April 28, 2004

Mr. Jim L. Spano
Chief, Compliance Audit Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94520-5874

Dear Mr. Spano:

We have carefully reviewed the 1999-2002 collective bargaining mandated draft audit we received on March 19, 2004.

The District contests the finding that electronic calendars and internal memoranda documenting time spent on collective bargaining activities are unallowable. Electronic calendars are no less proof of a person's activities than paper calendars. The Mandated Cost Manual states, "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." The purpose of an audit is to ascertain the existence or non-existence of reliable evidence to support the claims for reimbursement, and neither the general law nor the Governmental Auditing Standards exclude any form of reasonably reliable evidence from consideration because of its form or format. Nothing in the parameters and guidelines requires a source document to be handwritten or on paper. The electronic software that Foothill-De Anza uses for meetings is used because it can schedule meetings in real time. The time disallowed under Finding 1, Component g6 in the amount of \$163,030 for negotiations and administration should be reinstated.

The District also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed by the independent accounting firm of Arthur Andersen in 2000. The rate was calculated following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on an NSF grant on 4/17/02 (NSF #0226289).

In trying to clarify this issue with the federal government this last year, we were directed to Mr. Bob Klein, Division of Cost Allocations, Department of Health & Human Services, 50 United Nations Plaza, Room 347, San Francisco. He has indicated to us that the indirect cost rate used and approved as part of the grant (36.48%) became our de facto

Accounting Services: (650) 949-6253 — Business Services: (650) 949-6200 — Employee Benefits: (650) 949-6225
Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6156 — Human Resources: (650) 949-6224
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

Mr. Jim Spano
April 28, 2002

Page 2

approved rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002.

We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

Sincerely,



Michael Brandy
Vice Chancellor, Business Services

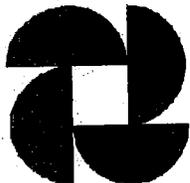
C: G. Wedner
M. Kanter

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>

S03-MCC-032

Exhibit E



Foothill-De Anza
Community College District

12345 El Monte Road
Los Altos Hills, CA 94022-4599

Foothill College
De Anza College

April 28, 2004

Mr. Jim L. Spano
Chief, Compliance Audit Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94520-5874

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Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6155 — Human Resources: (650) 949-6224
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

Mr. Jim Spano
April 28, 2002

Page 2

approved rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002.

We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

Sincerely,



Michael Brandy
Vice Chancellor, Business Services

C: G. Wedner
M. Kanter

Annual Reimbursement Claims

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561
COLLECTIVE BARGAINING

For State Controller Use Only

(19) Program Number 00011
 (20) Date File _____ / _____ / _____
 (21) LRS Input _____ / _____ / _____

Reimbursement Claim Data

| | |
|-----------------------|---------|
| (22) CB-1, (03)(1)(e) | |
| (23) CB-1, (03)(2)(e) | |
| (24) CB-1, (03)(3)(e) | 99,562 |
| (25) CB-1, (03)(4)(e) | |
| (26) CB-1, (03)(5)(e) | |
| (27) CB-1, (03)(6)(e) | 103,292 |
| (28) CB-1, (03)(7)(e) | |
| (29) CB-1, (04)(d) | 115,722 |
| (30) CB-1, (04)(e) | 202,854 |
| (31) CB-1, (05)(e) | 5,209 |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |

L
 A S43045
 B
 E FOOTHILL-DE ANZA COL DIST
 L SANTA CLARA COUNTY
 12345 EL MONTE ROAD
 H LOS ALTOS HILLS CA 94022
 E
 R
 E City _____ State _____ Zip Code _____

| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|---|---|
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> |
| | (04) Combined <input checked="" type="checkbox"/> | (10) Combined <input checked="" type="checkbox"/> |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> |
| Fiscal Year of Cost | (06) 2000/2001 | (12) 1999/00 |
| Total Claimed Amount | (07) 217,342 | (13) 217,342 |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) -0- |
| Less: Estimated Claim Payment Received | | (15) 253,624 |
| Net Claimed Amount | 217,342 | (16) (36,282) |
| Due from State | (08) 217,342 | (17) 36,282 |
| Due to State | | (18) |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Representative

Date

James W. Keller

Jan 05, 2001
 Vice Chancellor, Business Svcs.

Type or Print Name

Title

(39) Name of Contact Person for Claim

Telephone Number (650) 949 - 6266 Ext _____

Bernata Slater

E-mail Address slater@fhda.edu

**MANDATED COSTS
COLLECTIVE BARGAINING
CLAIM SUMMARY**

**FORM
CB-1**

| | | |
|---|---|---|
| (01) Claimant Foothill-De Anza Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 19 <u>99</u> / <u>2000</u> |
|---|---|---|

| Rodda Act Direct Costs | Cost Elements | | | | |
|--|---------------------------------|----------------------------------|---------------|-----------------------------|--------------|
| | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| (03) Reimbursable Components | | | | | |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 42,058 | | | 57,504 | 99,562 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 45,074 | | | 58,218 | 103,292 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 87,132 | | | 115,722 | 202,854 |

| Winton Act Direct Costs | | | | |
|---|--|--|---|---------|
| (05) Base Year, 1974-75 Direct Costs | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | [Line (05)(e) x 2.956] for 1998-99 f.y. | 15,398 |
| (07) Increased Direct Costs | | | [Line (04)(e) - line (06)] | 187,456 |

| Indirect Costs | | | | |
|---|--|--|--|---------|
| (08) Total Rodda Act Direct Costs less Contract Services | | | [Line (04)(e) - line (04)(d)] | 87,132 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | [(Line (05)(e) - Line (05)(d) x 2.956] | 5,209 |
| (10) Increased Direct Costs less Contract Services | | | [Line (08) - Line (09)] | 81,923 |
| (11) Indirect Cost Rate | | | From J-380, J-580 or FAM-27C | 36.48% |
| (12) Increased Indirect Costs | | | [Line (10) x line (11)] | 29,886 |
| (13) Total Increased Direct and Indirect Costs | | | [Line (07) + line (12)] | 217,342 |

| Cost Reduction | | | | |
|---------------------------------|--|--|---------------------------------------|---------|
| (14) Less: Offsetting Savings | | | | |
| (15) Less: Other Reimbursements | | | | |
| (16) Total Claimed Amount | | | [Line (13) - (Line (14) + line (15))] | 217,342 |

| | | |
|--|------------------------------------|------------------------|
| MANDATED COSTS | | FORM CB-1.1 |
| COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | |
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year 1999 /2000 | |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974/75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974/75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant **Foothill-De Anza Community College District**

(02) Fiscal Year Costs Were Incurred

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

- | | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

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

Object Accounts

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See backup attached | | | | | | |

(05) Total Subtotal Page: 79

| | |
|--|----------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------------|

| | |
|--|---|
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year Costs Were Incurred <div style="text-align: right;">1999/2000</div> |
|--|---|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See backup attached | | | | | | |

| | | | |
|-------------------------------------|-----------------------------------|------------------|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | |
|-------------------------------------|-----------------------------------|------------------|--|

| | |
|--|----------------------|
| COLLECTIVE BARGAINING CLAIM SUMMARY Instructions | FORM CB-2 |
|--|----------------------|

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | Submit these supporting documents with the claim |
|-----------------------------------|---|--|--|---|--|---|--|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | |
| Benefits | Title Activities | Benefit Rate | Hours Worked | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | | | |
| Travel | Purpose of Trip Name and Title Departure and Return Date | Per Diem Rate Mileage Rate Travel Cost | Days Miles Travel Mode | | | Rate x Days or Miles Total Travel Cost | | |
| Contract Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | | Itemized Cost of Services Performed | |

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CB-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

Foothill-De Anza Community College District
 Summary of Negotiations and Contract Administration-All Collective Bargaining Units
 Estimated Fiscal Year 2000/01

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| Faculty Assoc. | \$29,865.00 | | | 1,512.00 | \$31,377.00 |
| Unit SEIU | \$9,308.00 | | | 55,992.00 | \$65,300.00 |
| Unit CSEA | \$2,885.00 | | | 0.00 | \$2,885.00 |
| Contract Administration SEIU | | | | | |
| Faculty, CSEA, | \$45,074.00 | | | 58,218.00 | \$103,292.00 |
| Total | \$87,132.00 | \$0.00 | \$0.00 | \$115,722.00 | \$202,854.00 |

and Community College District
 and Contract Administration-All Collective Bargaining Units
 Fiscal Year 1999/00

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|--|---------------------|----------------|----------|---------------------|--------------------------|
| Collective bargaining Faculty Assoc. | \$29,865.00 | | | | |
| Unit SEIU | \$9,308.00 | | | 1,512.00 | \$31,377.00 |
| Unit CSEA | \$2,885.00 | | | 55,992.00 | \$65,300.00 |
| Contract Administration Faculty, CSEA, SEIU | \$45,074.00 | | | 0.00 | \$2,885.00 |
| Total | \$87,132.00 | \$0.00 | \$0.00 | 58,218.00 | \$103,292.00 |
| | | | | \$115,722.00 | \$202,854.00 |

Summary of Collective Bargaining Costs
Faculty Negotiations
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|----------------------|----------------|----------------------------|---------------------------|
| <i>Management Team:</i> | | | | |
| Ann Oney | 55.00 | 49.60 | 10.42 | 3,300.88 |
| Jane Enright | 88.50 | 53.53 | 11.24 | 5,732.26 |
| Alen Harevey | 66.00 | 51.22 | 10.76 | 4,090.43 |
| Bruce Swenson | 9.00 | 54.47 | 11.44 | 593.18 |
| <i>Faculty Representatives:</i> | | | | |
| Angel Sierra | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Faith Milonas | 8.50 | 66.01 | 13.86 | 678.89 |
| Mary Ann Ifft | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Anne Paye | 40.50 | 66.01 | 13.86 | 3,234.70 |
| Anne Leskinen | 35.50 | 66.01 | 13.86 | 2,835.36 |
| Richard Hansen | 32.00 | 66.01 | 13.86 | 2,555.82 |
| <i>Confidential Assistants:</i> | | | | |
| Corinne Leal | 41.00 | 26.98 | 5.67 | 1,338.48 |
| Robin Moore | 8.50 | 38.21 | 8.02 | 392.99 |
| Grand Total | <u>448.50</u> | | | <u>\$29,864.61</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.

Summary of Collective Bargaining Costs
 Unit CSEA Negotiations
 Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|----------------|----------------|----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| John Schulze | 12.00 | \$47.51 | 9.98 | 689.85 |
| Kathy Blackwood | 2.50 | \$41.45 | 8.70 | 125.39 |
| Greg Parman | 17.50 | \$43.24 | 9.08 | 915.61 |
| Jose Nunez | 14.00 | \$41.15 | 8.64 | 697.08 |
| <i>CSEA Representatives:</i> | | | | |
| Leo Contreras | 17.50 | N/A | 0.00 | 0.00 |
| Jose Banuelos | 15.00 | N/A | 0.00 | 0.00 |
| Jim Williams | 14.50 | N/A | 0.00 | 0.00 |
| Jose Mardueno | 4.50 | N/A | 0.00 | 0.00 |
| Gil Delgado | 13.50 | N/A | 0.00 | 0.00 |
| Jim Rafferty | 4.00 | N/A | 0.00 | 0.00 |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | 11.50 | \$32.85 | 6.90 | 457.11 |
| Grand Total | <u>126.50</u> | | | <u>2885.03</u> |

Note 1: Management, Staff and Confidential hourly rates were computed using their base monthly salary ÷ 174 hrs./month.
 (Source: Earnings Ledger - fiscal'97)

Note 2: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 3: No substitutes were hired for CSEA representatives.

Summary of Collective Bargaining Costs
 Unit SEIU Negotiations
 Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|-------------------------------------|----------------|----------------|-----------------------------|--------------------------|
| <i>Management Team:</i> | | | | |
| Willie Pritchard | 3.50 | 52.38 | 11.00 | 221.83 |
| George Beers | 29.00 | 49.47 | 10.39 | 1,735.90 |
| Hector Quinonez | 53.00 | 43.09 | 9.05 | 2,763.36 |
| Greg Parman | 55.00 | 43.24 | 9.08 | 2,877.62 |
| Jane Enright | 8.50 | 53.53 | 11.24 | 550.56 |
| <i>SEIU Representatives:</i> | | | | |
| Karen Lemes | 8.00 | N/A | N/A | N/A |
| Judy Shouman | 17.50 | N/A | N/A | N/A |
| Lisa Hocevar | 25.00 | N/A | N/A | N/A |
| Phylis Garrison | 51.50 | N/A | N/A | N/A |
| Allen Frische | 41.00 | N/A | N/A | N/A |
| Javier Rueda | 34.00 | N/A | N/A | N/A |
| McGee Judith | 26.50 | N/A | N/A | N/A |
| Cohn Diana | 2.50 | N/A | N/A | N/A |
| Shelly Schreiber | 51.50 | N/A | N/A | N/A |
| Nancy Chao | 26.50 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Vanda McCulay | 11.00 | 25.81 | 5.42 | 343.53 |
| Margaret McCutchen | 20.50 | 32.85 | 6.90 | 814.84 |
| Grand Total | <u>464.50</u> | | | <u><u>\$9,307.65</u></u> |

Note 1: Management, Staff and Confidential hourly rates were computed using their base monthly salary ÷ 174 hrs./month.
 (Source: Earnings Ledger - fiscal'97)

Note 2: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 3: No substitutes were hired for SEIU representatives.

Summary of Collective Bargaining Costs
 Contracted Services
 Estimated for Fiscal Year 2000/01

Attorneys:

Littler Mendelson

Atkinson, Andelson, Loya Ruud & Romo

Curiale Dellaverson Hirschfeld

Marylin Kaplan

| Total Hours | Hourly Wage | Other | Total Compensation |
|----------------|----------------|-------|-----------------------|
| 58.75 | \$135.00 | | \$7,931.25 |
| 372.50 | \$135.00 | | \$50,287.50 |
| 11.20 | \$135.00 | | \$1,512.00 |
| 414.75 | \$135.00 | | \$55,991.25 |
| <u>857.20</u> | | | <u>\$115,722.00</u> |

Total

Summary of Collective Bargaining Costs
Contracted Services
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Other | Total Compensation |
|--------------------------------------|----------------|----------------|-------|-----------------------|
| <i>Attorneys:</i> Littler Mendelson | 58.75 | \$135.00 | | \$7,931.25 |
| Atkinson, Andelson, Loya Ruud & Romo | 372.50 | \$135.00 | | \$50,287.50 |
| Curiale Dellaverson Hirschfeld | 11.20 | \$135.00 | | \$1,512.00 |
| Marylin Kaplan | 414.75 | \$135.00 | | \$55,991.25 |
| <i>Total</i> | <u>857.20</u> | | | <u>\$115,722.00</u> |

Summary of Collective Bargaining Costs
 Contract Administration / Grievances
 Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|-------------------------------------|----------------|----------------|----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Enright | 128.00 | 53.53 | 11.24 | 8,290.73 |
| Kanter | 50.50 | 67.19 | 14.11 | 4,105.64 |
| Griffin | 1.50 | 53.58 | 11.25 | 97.25 |
| Miner | 9.50 | 35.95 | 7.55 | 413.25 |
| Patz | 1.00 | 53.78 | 11.29 | 65.07 |
| Riveros-Schafer | 32.00 | 45.25 | 9.50 | 1,752.08 |
| Rose | 20.00 | 43.21 | 9.07 | 1,045.68 |
| Sellitti | 4.50 | 50.31 | 10.57 | 273.94 |
| Zoltan | 1.00 | 45.37 | 9.53 | 54.90 |
| <i>Faculty Representatives:</i> | | | | |
| Strand | 90.00 | 66.01 | 13.86 | 7,188.49 |
| Milonas | 55.00 | 66.01 | 13.86 | 4,392.97 |
| Harper | 55.00 | 66.01 | 13.86 | 4,392.97 |
| Henson | 55.00 | 66.01 | 13.86 | 4,392.97 |
| Highland | 55.00 | 66.01 | 13.86 | 4,392.97 |
| <i>Confidential Assistants:</i> | | | | |
| Leal | 128.00 | 26.98 | 5.67 | 4,178.66 |
| De la Cerda | 1.00 | 29.96 | 6.29 | 36.25 |
| Grand Total | <u>687.00</u> | | | <u>\$ 45,073.80</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.

Foothill-De Anza Community College
 F&A Proposal
 Proposed F&A Rate
 June 30, 1999

| | Salaries & Wages | Benefits | Operating Expenses | Use Allowance | Total | |
|---|----------------------|---------------------|-----------------------|-------------------|----------------------|--------|
| <u>F&A Cost Pool</u> | | | | | | Sch D |
| General Admin & General Expenses | \$ 5,402,267 | \$ 1,337,194 | \$ 2,516,959 | \$ - | \$ 9,256,420 | |
| Operation and Maintenance | 5,988,591 | 1,341,982 | 5,376,075 | - | 12,706,648 | |
| Library | 2,508,821 | 516,565 | 130,464 | - | 3,155,849 | |
| Department Administration Expenses | 952,730 | 202,863 | 126,429 | - | 1,282,023 | |
| Other Benefit Costs | - | 591,105 | - | - | 591,105 | |
| Rent Expense | - | - | 709,474 | - | 709,474 | Sch E |
| Capital Improvements | - | - | - | 41,566 | 41,566 | Sch F |
| Capital Projects | - | - | - | 504,307 | 504,307 | |
| <u>Total</u> | <u>\$ 14,852,408</u> | <u>\$ 3,989,708</u> | <u>\$ 8,859,401</u> | <u>\$ 545,873</u> | <u>\$ 28,247,391</u> | |
| | | | | | | |
| Total Salaries & Wages | \$ 92,284,706 | Sch B | | | | |
| Less: F&A Cost Pool Salaries & Wages | 14,852,408 | | | | | |
| <u>Total Salaries & Wages Distribution Base</u> | <u>\$ 77,432,298</u> | | | | | |
| | | | | | | |
| <u>F&A Rate</u> | \$ 28,247,391 | | | | | |
| Total F&A Cost Pool | | | | | | |
| divided by | \$ 77,432,298 | | | | | |
| Total Salaries & Wages Distribution Base | | | | | | |
| | | | | | | |
| F&A Rate | | | | | | 36.48% |

Foothill-DeAnza Community College
 F&A Proposal
 Total Reported Expenditures
 June 30, 1999

| Fund | Salaries & Wages | Staff Benefits | Operating Expenses | Debt Service | Capital Outlay | Student Assistance | Total | Sch C |
|----------------------------|------------------|----------------|--------------------|--------------|----------------|--------------------|----------------|-------|
| General Fund | \$ 88,343,169 | \$ 19,087,840 | \$ 23,150,213 | \$ 773,795 | \$ 5,717,769 | \$ 423,066 | \$ 137,495,852 | |
| Child Development | 1,079,786 | 209,609 | 134,022 | - | 8 | - | 1,423,425 | |
| Debt Service | 551 | 42 | 4,122,331 | 3,471,661 | - | - | 3,471,661 | |
| Capital Projects | 2,560,166 | 19,302,487 (1) | 13,026,235 | 71,837 | 5,050,002 | - | 9,172,926 | |
| Proprietary | 456,963 | 63,471 | 797,816 | - | - | - | 34,980,723 | |
| Expendable Trust | 247,592 | 7,125 (2) | 705,616 | - | - | 5,505,032 | 6,823,282 | |
| Foundation | 92,708,227 | 38,670,573 | 41,936,233 | 4,317,293 | 10,767,779 | 5,928,098 | 194,328,197 | |
| Total | 92,708,227 | 18,976,009 | 41,936,233 | 4,317,293 | 10,767,779 | 5,928,098 | 193,999,530 | |
| Less: Internal Service (3) | 423,521 | 19,694,564 | - | - | - | - | 19,328,667 | |
| | \$ 92,284,706 | \$ 19,694,564 | \$ 41,936,233 | \$ 4,317,293 | \$ 10,767,779 | \$ 5,928,098 | \$ 174,328,667 | |

Sch A

Source: Foothill-De Anza Community College June 30, 1999 audited financial statements (except where noted).

Notes:

- (1) See Schedule B-1 for a reconciliation of the salary and benefits amounts.
- (2) The audited financial statements capture both salaries and benefits as a single line item. Foothill-De Anza provides detail to break out these expenses.
- (3) Foothill-DeAnza accumulates fringe benefits in its Internal Service fund and then distributes these costs to other funds. AA has removed the Internal Service amounts from Schedule B to avoid double counting these costs.

Foothill- De Anza Community College
 F&A Proposal
 Proprietary Fund Salary & Benefits Detail
 June 30, 1999

Purpose: The Foothill- De Anza audited financial statements combined the salary & benefit amounts into one line item. This schedule details the proprietary fund salaries and benefits.

| | Salaries | Benefits | Total | |
|----------------------------------|---------------------|----------------------|----------------------|--|
| Foothill Campus Center (Fund 18) | \$ 519,305 | \$ 80,533 | \$ 599,838 | |
| Foothill Campus Center (Fund 28) | 21,364 | 5,453 | 26,817 | |
| De Anza Campus Center | 1,389,522 | 240,492 | 1,630,014 | |
| Flint Center | 226,454 | - | 226,454 | |
| Internal Service | 423,521 | 18,976,009 | 19,399,530 | |
| Total | <u>\$ 2,580,166</u> | <u>\$ 19,302,487</u> | <u>\$ 21,882,653</u> | |
| | Sch B | | (3,679) | Unlocated difference |
| | | | <u>\$ 21,878,974</u> | Total per 6/30/99 financial statements |

Source: FBM095 reports as of 6/30/99.

Foothill - De Anza Community College
F&A Proposal
General Fund Summary
June 30, 1999

Purpose: To summarize the various funds included in the General Fund amounts reported in the June 30, 1999 audited financial statements. Allowable F&A expenses are included in the General Purpose Fund (Fund 14) as detailed on Schedule D.

| | Unrestricted General Fund | | | | Restricted General Fund | | | | Total |
|------------------------------------|---------------------------|-------------------------|---------------------|---------------------------|-------------------------|-----------------|--------------------|--------------------|----------------|
| | General Purpose Fund 14 | Self-Sustaining Fund 15 | Categorical Fund 21 | Special Education Fund 22 | Work Study Fund 23 | Parking Fund 25 | Campus Center Fund | Misc. Expenses (1) | |
| Certificated Salaries | \$ 49,373,560 | \$ 1,511,686 | \$ 2,279,309 | \$ 2,954,539 | \$ 375,749 | \$ 500 | \$ 21,364 | (3) | \$ 56,119,592 |
| Classified Salaries | 22,311,518 | 1,743,076 | 5,591,086 | 1,522,928 | 375,749 | 625,828 | 21,364 | (3) | 32,193,577 |
| Total Salaries | 71,685,108 | 3,254,762 | 7,870,395 | 4,477,467 | 751,498 | 626,328 | 42,728 | (6) | 88,313,169 |
| Total Staff Benefits | 16,578,047 | 438,743 | 1,176,052 | 764,996 | 171 | 124,378 | 5,453 | | 19,087,810 |
| Total Materials & Supplies | 3,122,576 | 479,485 | 1,847,973 | 66,094 | 21,556 | 19,607 | 3,657 | 96,956 | 5,637,884 |
| Total Operating Expenses | 10,057,577 | 2,497,831 | 4,535,837 | 118,300 | 27,451 | 176,573 | 78,684 | 76 | 17,492,329 |
| Total Capital Outlay | 1,558,444 | 473,291 | 3,282,199 | 20,199 | 5,465 | 7,574 | 18,908 | 351,689 | 5,717,769 |
| Total Student Financial Assistance | | | | | | | | 423,066 | 423,066 |
| Total Debt Service | | | | | | | | 773,795 | 773,795 |
| Total Expenses | \$ 103,001,752 | \$ 7,173,112 | \$ 18,715,456 | \$ 5,447,056 | \$ 430,372 | \$ 954,460 | \$ 128,066 | \$ 1,643,578 | \$ 137,495,832 |

Sch D

Source: Foothill - De Anza Community College District 1999-2000 Budget report.

Note:

(1) The Foothill - De Anza Budget did not include these expenses. Since all salaries and wages tie to the audited financials and all F&A costs are in Fund 14, these miscellaneous expenses do not affect the F&A proposal.

Sch B

Foothill-De Anza Community College
 F&A Proposal
 Capital Improvements Use Allocation Calculation
 June 30, 1999

Purpose: To calculate use allowance on capital improvement projects completed as of June 30, 1999.

| Capital Improvement | Materials & Supplies | Capital Outlay | Operating Expenses | Total | |
|--|----------------------|----------------|--------------------|--------------|-------|
| Replace Heat Pumps-Foothill | \$ 868 | \$ - | \$ 77,132 | \$ 78,000 | |
| Replace Fan Coil Units and Controls-De Anza | - | 69,049 | - | 69,049 | |
| Repair Sewer Lines, Phase II-Foothill | 1,242 | - | 123,100 | 124,342 | |
| Replace Fan Coil Units and Controls-Foothill | - | 64,242 | - | 64,242 | |
| Replace Water Valves-De Anza | - | - | 100,800 | 100,800 | |
| Relocate Utility Wiring, Phase II-Foothill | - | - | 132,700 | 132,700 | |
| Exterior Ghu Lam Repair-Foothill | 140 | - | 552,084 | 552,224 | |
| Replace District Chiller | - | - | 40,000 | 40,000 | |
| Replace HVAC Water Piping, Valves-De Anza | 5,709 | 436,098 | 3,200 | 445,007 | |
| Replace Chiller- De Anza | 232 | 226,837 | 1,711 | 228,780 | |
| Replace Chiller, Forum Bldg.-Foothill | - | 39,023 | 977 | 40,000 | |
| Replace Underground Water VAC lines | 10,639 | 144,983 | 47,552 | 203,174 | |
| Total | \$ 18,830 | \$ 980,232 | \$ 1,079,256 | \$ 2,078,318 | |
| Use Allowance Factor (1) | | | | 0.02 | |
| | | | | \$ 41,566 | Sch A |

Source: FBM090 report dated 12/31/99 summarizing capital improvement projects completed as of 6/30/99.

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

Foothill-De Anza Community College
 F&A Proposal
 Capital Projects Use Allowance Calculation
 June 30, 1999

Purpose: To calculate use allowance on capital projects completed as of June 30, 1999.

| Capital Projects | Salaries & Wages | Staff Benefits | Materials & Supplies | Operating Expenses | Capital Outlay | Total |
|--|------------------|-----------------|----------------------|---------------------|----------------------|----------------------|
| Advanced Technology Center Construction- De Anza | \$ 13,135 | 1,155 | 18,039 | 993,827 | 7,579,045 | 8,605,201 |
| Learning Center- De Anza | 1,584 | 13 | 9,592 | 683,356 | 2,352,105 | 3,046,650 |
| Library Remodel- Foothill | 14,719 | 1,168 | 27,823 | 2,730,221 | 22,441,400 | 25,215,331 |
| Total | \$ 29,438 | \$ 1,336 | \$ 55,461 | \$ 3,407,404 | \$ 24,972,550 | \$ 29,276,290 |
| Use Allowance Factor (1) | | | | | | 0.02 |
| | | | | | | 504,307 |

Sch A

Source: FBM090 reports dated 5/31/97 and 12/31/99 summarizing capital projects completed as of 6/30/99.

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

**PART-TIME FACULTY COSTS
99/00 BUDGET
FOOTHILL COLLEGE**

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 11,200 | 167,952.01 | 540 | 310.98 | 142.61 | 168.37 | 34,358 | 5,784,983 |
| Non-Res | 1,100 | 16,495.29 | 540 | 30.54 | | 30.54 | 34,358 | 1,049,389 |
| SPED | 700 | 10,497.00 | 397 | 26.42 | 5.59 | 20.84 | 34,358 | 715,892 |
| TOTAL | 13,000 | 194,944.30 | 530 | 367.95 | 148.19 | 219.75 | 34,358 | 7,550,264 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DE ANZA COLLEGE

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 17,800 | 266,923.74 | 528 | 505.56 | 213.29 | 292.27 | 34,852 | 10,186,049 |
| Non-Res | 1,100 | 16,495.29 | 528 | 31.24 | | 31.24 | 34,852 | 1,088,846 |
| SPED | 700 | 10,497.00 | 591 | 17.76 | 10.83 | 6.93 | 34,852 | 241,488 |
| TOTAL | 19,600 | 293,916.02 | 530 | 554.56 | 224.12 | 330.44 | 34,852 | 11,516,383 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DISTRICT

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Spent (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|---------------------------|
| Non-SPED | | | | | | | | |
| Resident | 29,000 | 434,875.75 | 533 | 816.54 | 355.90 | 460.64 | 34,671 | 15,971,032 |
| Non-Res | 2,200 | 32,990.57 | 534 | 61.79 | | 61.79 | 34,608 | 2,138,235 |
| SPED | 1,400 | 20,994.00 | 475 | 44.18 | 16.42 | 27.77 | 34,481 | 957,379 |
| TOTAL | 32,600 | 488,860.33 | 530 | 922.51 | 372.32 | 550.19 | 34,654 | 19,066,647 |

Col (2)= Col (1)*525/35

Col (6)= Col (4)-Col (5)

Col (4)= Col (2)/Col (3)

Col (8)= Col (6)*Col (7)

34,654
5/15/00 *66.01*

**PART-TIME FACULTY COSTS
99/00 BUDGET
FOOTHILL COLLEGE**

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 11,200 | 167,952.01 | 540 | 310.98 | 142.61 | 168.37 | 34,358 | 5,784,983 |
| Non-Res | 1,100 | 16,495.29 | 540 | 30.54 | | 30.54 | 34,358 | 1,049,389 |
| SPED | 700 | 10,497.00 | 397 | 26.42 | 5.59 | 20.84 | 34,358 | 715,892 |
| TOTAL | 13,000 | 194,944.30 | 530 | 367.95 | 148.19 | 219.75 | 34,358 | 7,550,264 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DE ANZA COLLEGE

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 17,800 | 266,923.74 | 528 | 505.56 | 213.29 | 292.27 | 34,852 | 10,186,049 |
| Non-Res | 1,100 | 16,495.29 | 528 | 31.24 | | 31.24 | 34,852 | 1,088,846 |
| SPED | 700 | 10,497.00 | 591 | 17.76 | 10.83 | 6.93 | 34,852 | 241,488 |
| TOTAL | 19,600 | 293,916.02 | 530 | 554.56 | 224.12 | 330.44 | 34,852 | 11,516,383 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DISTRICT

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Spent (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|---------------------------|
| Non-SPED | | | | | | | | |
| Resident | 29,000 | 434,875.75 | 533 | 816.54 | 355.90 | 460.64 | 34,671 | 15,971,032 |
| Non-Res | 2,200 | 32,990.57 | 534 | 61.79 | | 61.79 | 34,608 | 2,138,235 |
| SPED | 1,400 | 20,994.00 | 475 | 44.18 | 16.42 | 27.77 | 34,481 | 957,379 |
| TOTAL | 32,600 | 488,860.33 | 530 | 922.51 | 372.32 | 550.19 | 34,654 | 19,066,647 |

Col (2) = Col (1) * 525 / 35

Col (6) = Col (4) - Col (5)

Col (4) = Col (2) / Col (3)

Col (8) = Col (6) * Col (7)

Handwritten:
34,654
15 ms / 34 + 35 ms = 66.01

Summary of Collective Bargaining Costs
Faculty Negotiations
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|----------------------|----------------|----------------------------|---------------------------|
| <i>Management Team:</i> | | | | |
| Ann Oney | 29.00 | 49.00 47.79 | 10.04 | 1,676.95 |
| Jane Enright | 40.50 | 53.53 45.51 | 9.56 | 2,230.22 |
| Alen Harevey | 32.00 | 51.22 39.41 | 8.28 | 1,525.96 |
| Bruce Swenson | 5.50 | 54.47 50.21 | 10.54 | 334.15 |
| <i>Faculty Representatives:</i> | | | | |
| Angel Sierra | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Faith Milonas | 8.50 | 66.01 | 13.86 | 678.89 |
| Mary Ann Ifft | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Anne Paye | 40.50 | 66.01 | 13.86 | 3,234.70 |
| Anne Leskinen | 18.00 | 66.01 | 13.86 | 1,437.65 |
| Richard Hansen | 32.00 | 66.01 | 13.86 | 2,555.82 |
| <i>Confidential Assistants:</i> | | | | |
| Corinne Leal | 28.00 | 26.98 20.60 | 4.33 | 697.93 |
| Robin Moore | 8.50 | 38.21 29.58 | 6.21 | 304.23 |
| Grand Total | <u>306.50</u> | | | <u>\$19,788.11</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.

**MANDATED COSTS REPORT
1999-2000**

NEGOTIATIONS AND CONTRACT REVIEW

| <u>DATE</u> | <u>EMPLOYEES</u> | <u>HOURS</u> |
|-----------------|-----------------------------|--------------|
| July 13 Prep | Enright | 1.5 |
| July 14 Prep | Enright Swenson | 1.5 |
| July 14 | Enright Swenson Moore | 3 |
| July 19 Prep | Enright Swenson | 1 |
| July 20 | Enright Swenson Moore | 3 |
| July 21 | Enright Swenson Moore | 2 |
| August 5 | Enright Swenson | 2.25 |
| August 6 | Enright Chavez | 1 |
| August 17 | Enright Swenson | 1 |
| October 20 Prep | Enright Seelbach | 1 |
| October 20 | Enright Leal Seelbach | 2 |
| October 27 Prep | Enright Oney Harvey | 2 |
| November 9 Prep | Enright | |

| | | |
|------------------|-------------------------------------|-----|
| | Oney Harvey | 1.5 |
| November 10 | Enright Harvey Oney Leal | 2 |
| November 16 Prep | Enright Oney Harvey | 1.5 |
| November 17 | Enright Harvey Oney Leal | 2 |
| November 30 Prep | Enright Oney Harvey | 1.5 |
| December 1 | Enright Harvey Oney Leal | 3 |
| January 12 Prep | Enright Harvey Oney | 1.5 |
| January 12 | Enright Harvey Oney Leal | 3 |
| January 19 Prep | Enright Oney Seelbach | 1.5 |
| January 19 | Enright Oney Seelbach Leal | 2 |
| January 25 Prep | Enright Harvey Oney | 1.5 |
| January 26 | Enright | |

| | | |
|------------------|---|-----|
| | Harvey Oney Leal | 3 |
| February 8 Prep | Enright Harvey Oney | 1.5 |
| February 9 | Enright Harvey Oney Leskinen Leal | 3 |
| February 15 Prep | Enright Harvey Oney Leskinen | 1.5 |
| February 16 | Enright Harvey Oney Leskinen Leal | 2 |
| February 22 Prep | Enright Harvey Oney Leskinen | 1 |
| March 7 Prep | Enright Harvey Oney Leskinen | 1 |
| March 8 | Enright Harvey Oney Leskinen Leal | 3 |
| March 15 Prep | Enright Harvey Oney | 1 |
| March 15 | Enright Harvey Oney Leskinen | |

| | | |
|---------------|---|-----|
| | Leal | 2 |
| April 11 Prep | Enright Harvey Leskinen Oney | 1.5 |
| April 12 | Enright Harvey Oney Leskinen Leal | 3 |
| April 18 Prep | Enright Oney Harvey Leskinen | 1.5 |
| April 19 | Enright Harvey Oney Leskinen Leal | 2 |
| April 25 Prep | Enright Harvey Oney Leskinen | 1 |
| April 26 | Enright Harvey Leskinen Leal | 3 |
| May 9 Prep | Enright Leskinen Harvey | 1.5 |
| May 10 | Enright Harvey Oney Leskinen Leal | 4 |
| May 17 Prep | Enright Harvey Leskinen Oney | 1 |
| May 17 | Enright | |

| | | |
|--------------|---------------------------------------|-----|
| | Harvey Leskinen Oney Leal | 3 |
| May 23 Prep | Enright Leskinen Harvey | 1.5 |
| May 24 | Enright Harvey Oney Leal | 4 |
| June 5 Prep | Enright Harvey Leskinen | 1.5 |
| June 13 Prep | Enright Harvey Leskinen | 1.5 |
| June 14 | Enright Harvey Leskinen Leal | 4 |

TOTALS

| | | |
|------------|---|-------|
| Chavez | = | 1 |
| ✓ Enright | = | 95.25 |
| ✓ Harvey | = | 72.50 |
| ✓ Leal | = | 50 |
| ✓ Leskinen | = | 43.50 |
| ✓ Moore | = | 8 |
| ✓ Oney | = | 63 |
| Seelbach | = | 6.5 |
| ✓ Swenson | = | 13.75 |

RELATED COSTS FOR NEGOTIATIONS AND CONTRACT REVIEW

Development, review and distribution of minutes for Negotiations and Contract Review

| | | |
|---------|----|-----|
| Enright | 70 | hrs |
| Leal | 40 | hrs |

Additional Mandated Costs/FA
Grievance Prep/Hearings

PAA Arbitration

| | | |
|--------------|---------|-----|
| September 7 | Enright | .25 |
| September 8 | Enright | 1.0 |
| September 28 | Enright | .25 |
| September 29 | Enright | .50 |
| February 20 | Enright | .50 |
| February 29 | Enright | .50 |
| March 1 | Enright | .50 |
| March 14 | Enright | .50 |
| March 23 | Enright | .25 |
| April 17 | Enright | .25 |

Thompson PAA (Implement Arbitration decision)

| | |
|---------|---|
| Enright | |
| Patz | |
| Zoltan | 1 |

Wallia

| | | |
|------------|---------------------------------------|-----|
| October 11 | Enright Riveros-Schafer | 1.5 |
| November 3 | Enright Riveros-Schafer | 1.5 |
| November 4 | Enright Kanter* Riveros-Schafer | 3 |

Adamz-Bogus

| | | |
|-------------|-------------------------------------|---|
| November 10 | Enright Riveros-Schafer | 1 |
| February 7 | Enright Riveros-Schafer Miner | 1 |

| | | |
|----------------------------------|--|-----|
| February 9 | Enright Riveros-Schafer Miner Kanter* | 2 |
| February 16 | Enright Riveros-Schafer Miner Kanter* | 2 |
| Arbitration Prep | Enright | 3 |
| <u>Counselor / Advisor Issue</u> | | |
| October 18 | Enright | 1 |
| October 25 | Enright Rose Griffin | 1.5 |
| November 23 | Enright Frische | 1 |
| December 8 | Enright Frische | 2 |
| <u>Counselor Workload Issues</u> | | |
| January 10 | Enright Rose | 1 |
| January 10 | Enright Rose Miner* | 2 |
| January 11 | Enright Rose | 1.5 |
| January 13 | Enright Rose Miner* | 2.5 |
| May 22 | Enright Plaza de Jennings | 5 |
| June 6 Prep | Richard Rose | 6.5 |

* Kanter & Miner should report additional hours spent on reviewing the case and writing the decisions in these grievances.

Tong Conciliation

| | | |
|----------|-------------------|-----|
| March 1 | Enright Kanter | 1.5 |
| March 13 | Enright Kanter | 1 |
| April 10 | Enright Kanter | 1 |

Raff

| | | |
|----------|------------------|-----|
| April 17 | Enright Rose | 1.5 |
| June 13 | Enright. Rose | 1.5 |
| June 20 | Enright Rose | 2 |

Allen

| | | |
|---------|-----------------------|-----|
| May 10 | Enright Sellitti | 1.5 |
| May 18 | Enright Sellitti | 1.5 |
| May 25 | Enright Sellitti | 1.5 |
| June 26 | Enright DeLa Cerda | 1 |
| June 27 | Enright | 1 |
| June 29 | Enright | 1 |

Martinez

| | | |
|---------|----------------------------|---|
| April 3 | Enright | 2 |
| May 18 | Enright Riveros-Schafer | 1 |
| May 26 | Enright Riveros-Schafer | 1 |

TOTAL Hours spent for Additional Mandated Costs
Grievance Prep/Hearings

| | | | |
|--------------------|---|------|---|
| ✓ De La Cerda | = | 1 | |
| ✓ Enright | = | 58 | |
| ✓ Frische | = | 3 | |
| ✓ Griffin | = | 1.5 | M |
| ✓ Kanter | = | 10.5 | |
| ✓ Miner | = | 9.5 | M |
| ✓ Patz | = | 1 | M |
| ✓ Riversos-Schafer | = | 12.5 | M |
| ✓ Rose | = | 20 | M |
| ✓ Sellitti | = | 4.5 | M |
| ✓ Zoltan | = | 1 | M |

Summary of Collective Bargaining Costs
 Unit SEIU Negotiations
 Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|---------------------------------|----------------|----------------|-----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Willie Pritchard | 3.50 | 52.38 41.66 | 8.75 | 176.43 |
| George Beers | 29.00 | 49.47 44.20 | 9.28 | 1,550.98 |
| Hector Quinonez | 53.00 | 43.09 39.41 | 8.28 | 2,527.36 |
| Greg Parman | 55.00 | 43.24 | | 0.00 |
| Jane Enright | 8.50 | 53.53 | | 0.00 |
| <i>SEIU Representatives:</i> | | | | |
| Karen Lemes | 8.00 | N/A | N/A | N/A |
| Judy Shouman | 17.50 | N/A | N/A | N/A |
| Lisa Hocevar | 25.00 | N/A | N/A | N/A |
| Phylis Garrison | 51.50 | N/A | N/A | N/A |
| Allen Frische | 41.00 | N/A | N/A | N/A |
| Javier Rueda | 34.00 | N/A | N/A | N/A |
| McGee Judith | 26.50 | N/A | N/A | N/A |
| Cohn Diana | 2.50 | N/A | N/A | N/A |
| Shelly Schreiber | 51.50 | N/A | N/A | N/A |
| Nancy Chao | 26.50 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Vanda McCulay | 11.00 | 25.81 20.60 | 4.33 | 274.19 |
| Margaret McCutchen | 20.50 | 32.75 28.03 | 5.89 | 695.28 |
| Grand Total | 464.50 | | | \$5,224.24 |

Note 1: Management, Staff and Confidential hourly rates were computed using their base monthly salary +174 hrs./month.
 (Source: Earnings Ledger - fiscal'97)

Note 2: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 3: No substitutes were hired for SEIU representatives.

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

3 hrs

DATE: 7-14-99

STARTING TIME: 2.00

ENDING TIME: 4.00

IN ATTENDANCE:

Ruth Moore
Anne M. Paup
Jane Melton
Bruce Ince
Carla

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 7-20-99
STARTING TIME: 1:00
ENDING TIME: 3:30

2,578

IN ATTENDANCE:

Anne M. Payne
John Nelson
Bruce Sweet
Jan Crisp
Paul Moore

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 7-21-99

STARTING TIME: 1:00

ENDING TIME: 3:00

2MS

IN ATTENDANCE:

Paul E. [unclear]
John [unclear]
[unclear]
Ann M. Page

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 8-5-99

STARTING TIME: 1:30 p.m.

ENDING TIME: 2:30 p.m.

1/MS

IN ATTENDANCE:

[Handwritten signatures on lined paper]
John Wilson
Dore H. Payne
[Signature]

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: Nov 10, 1999
STARTING TIME: 1:02
ENDING TIME: 3:19

2 hrs

IN ATTENDANCE:

✓ [Signature]
✓ [Signature]
✓ [Signature]
✓ [Signature]
✓ [Signature]
✓ [Signature]

[Signature]

SIGN-IN SHEET

~~FA/DISTRICT~~
~~CONTRACT REVIEW~~ # *[Signature]*
Negotiations =

DATE: December 1, 1999

2 hrs

STARTING TIME: 1:05

ENDING TIME: 3:07

IN ATTENDANCE:

Carmen Gray
Ann [unclear]
Marjorie Harvey
Amal Sierra
Ann M. Patz
Ma [unclear]
Corina [unclear]
Michael [unclear]

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

& Contract Review

DATE: 1/26/00

STARTING TIME: 2:10

ENDING TIME: 3:45

1.5 hrs

Ray Enright
Alan Jarney
Paul J. [unclear]
Richard A. [unclear]
Anne M. Payne
Angel Sierra
Ann [unclear]
Corinne [unclear]

CR Start 1pm
2:10pm.

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 2/9/00

STARTING TIME: 1:00

ENDING TIME: 3:55

3 hrs

Quincey D. Jones
Ann C. Jones
Alvin S. Starnes
Amey Sierra
Anne H. Payne
Richard A. Hines
Wanda C. Holt
Corinne Leht
Gene Desjardins

SIGN-IN SHEET

FA/DISTRICT
CONTRACT REVIEW
Negotiations

DATE: 2/16/00

STARTING TIME: 1:03

ENDING TIME: _____

2 hrs

Anne Oney

Roxanne Henderson

Tracy Holt

Richard A. Baker

Anne M. Page

Angel Sierra

Angie Sestrich

Ala. Harvey

Christine Deal

SIGN-IN SHEET

EA/DISTRICT
NEGOTIATIONS

DATE: 3/8/00

STARTING TIME: 1:06

ENDING TIME: 3:52

7.5 hrs

Ernie
Queen Drey
Harvey
Angel Silva
Anna M. Payne
Christine
Nicklaus

SIGN-IN SHEET

FA/DISTRICT
CONTRACT REVIEW / Negotiations
1-2 2-3

DATE: March 15, 2000

STARTING TIME: 1 pm

ENDING TIME: 3 pm

2 MD

IN ATTENDANCE:

June O'Neil
Ann O'Neil
John J. Harney
Ann L. Sierra
Ann H. Payne
Richard A. [unclear]
Richard A. [unclear]
Richard A. [unclear]
Richard A. [unclear]
Richard A. [unclear]
Richard A. [unclear]

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: 4/12/00

STARTING TIME: 1:03P

ENDING TIME: _____

2ms

Amal Sierra
Anne H. Payne
M.C. Duff
Kathy Peirce
Richard H. Hines
D. G. G. G.
(Anne Jones)
Anne L. Brennan
Alan L. Sprague
C. M. M. M.

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: APRIL 26, 2000
STARTING TIME: 1:07
ENDING TIME: 4:11

3 hrs

IN ATTENDANCE:

Ray L. Harvey
Gene Leskinen
D. E. ...
Kathy Perino
Anne de Paix
Amel Sierra
Michael A. ...
Ms. A. Hoff
Corinne Lee

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 5/10/00

STARTING TIME: 1:05 PM.

ENDING TIME: 5:00 PM.

5 hrs

[Handwritten signatures on lined paper]
Sharon L. Harvey
Ann [unclear]
Ann [unclear]
Anne [unclear]
Angel Sierra
Kathy [unclear]
Anne M. Payne
Ma [unclear]
Corinne [unclear]
Richard A. [unclear]

SIGN-IN SHEET

FA/DISTRICT
CONTRACT REVIEW

Negotiations

DATE: 5/17/00

STARTING TIME: 12:10 PM

ENDING TIME: 3:05 PM

3 hrs

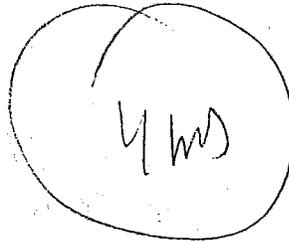
IN ATTENDANCE:

MacOffo
Michael J. Han
Anne M. Papp
Kathy Perino
Amal Silva
Ismael Desherien
Anne Tracy
Greg Engle
Ma. L. Gomez
Carina Lee

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

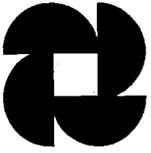
62.74

DATE: 5/24/00
STARTING TIME: 1:05
ENDING TIME: 5:15

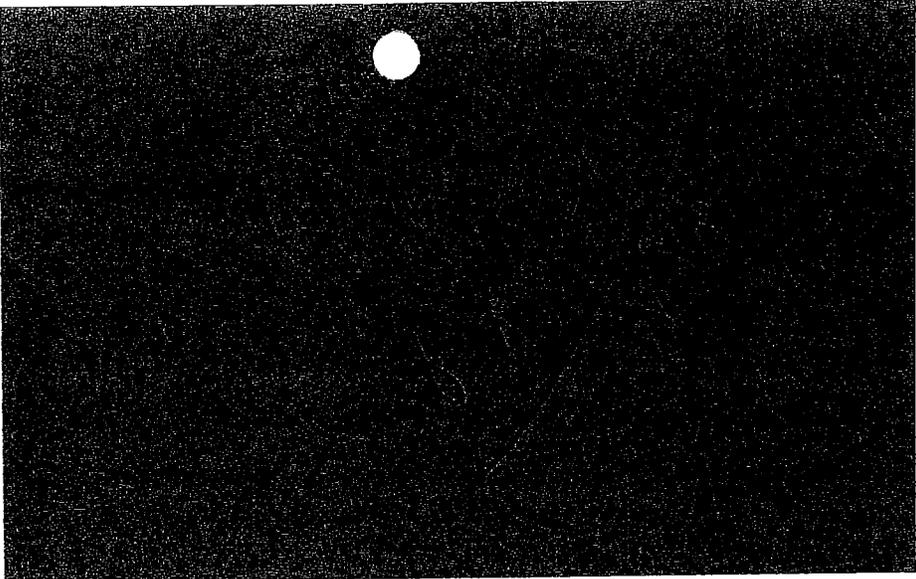


IN ATTENDANCE:

Alan L. Parney
James J. Daley
Angel Serra
Anne M. Payne
Kathy Perino
Max G. Hoff
Richard A. H...
Cerine Paul



Foothill-De Anza
Human Resources



TO: Bernadetta Slater
FROM: Robin Moore
RE: Grievances

The following is the information you asked that I provide you pertaining to the grievances that were filed during the 1999-2000 academic year.

1. Grievant: SDiane Adamz-Bogus *8612*
Filed: 11-1-99
Internal Review held 2-9-00 and 2-16-00 *6015*
Present were: SDiane Bogus, Tom Strand (FA Rep.) *7560*, Enrique Riveros-Schafer *8546* (Dean of Language Arts), Judy Miner *8510*, Jane Enright, Martha Kanter (Hearing Officer) *8705*. *total 32 hrs.*

2. Grievant: Faculty Association
Filed: 3-10-99 but was put in abeyance until 10-15-99 to allow time for the matter to be resolved through the conciliation process. The parties have since agreed to resolve the matter through mediation. Mediation preparation with Jane Enright, Richard Rose and legal counsel took place on the following dates: 9-15-00 / 11:30 – 1:00 p.m.; 9-19-00 / 12:00 – 5:00 p.m.; 9-20-00 / 8:00 – 9:00 a.m.; 10-9-00 / 10:30 – 2:00 p.m.; 10-11-00 / 10:00 – 11:00 a.m.; 10-30-00/8:00 – 4:00 p.m. *prep* *700* *at Strand / Judy* *7544* *FA* *Judy K.* *Sept 53* *Oct 00*

Mediation took place with the above listed people and with representatives from the FA Executive Board as follows: 9-20-00 / 9:00 – 6:00 p.m.; 9-28-00 / 9:00 – 6:00 p.m.; 10-16-00 / 8:00 – 4:30 p.m.; 10-23-00 / 9:00 – 6:00; 11-2-00 / 9:00 – 3:30 a.m.

3. Grievant: C.J.S. Wallia *P-T*
Filed: 10-7-99
Internal Review held 11-4-99
Present were: C.J.S. Wallia, Tom Strand (FA Rep.), Enrique Riveros-Schafer (Dean of Language Arts), Jane Enright, Martha Kanter (Hearing Officer). *prep - 2*

30 mins

Judy Miner
Tom Strand
Judy Miner
Lowell
Principal Hearing

CSEA

NEGOTIATIONS

1999/2000

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : May 11, 2000
START: 9:00 AM
END: _____

2 hrs

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

JOSE D. NUÑEZ
(Print Name)

Jose Nuñez
(Signature)

GIL DELGADO
(Print Name)

Gil Delgado
(Signature)

TIM WILLIAMS
(Print Name)

Tim Williams
(Signature)

JOSÉ BAÑUELOS
(Print Name)

Jose Bañuelos
(Signature)

JOSÉ R. MARDUENO
(Print Name)

Jose R. Mardueno
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

ERICA ZWEIF
(Print Name)

Erica Zweig
(Signature)

MARGARET MCCUTCHEN
(Print Name)

Margaret McCutchen
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

0.5 hrs

SUBJECT: Negotiations

DATE : April 18, 2000

START: 8:10 A.M.

END: 8:50 A.M.

GREG PARMAN
(Print Name)

JOSÉ D. NÚÑEZ
(Print Name)

José Bañuelos
(Print Name)

Erica Zúñiga
(Print Name)

LEO CONTRERAS
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Greg Parman
(Signature)

José Nuñez
(Signature)

José Bañuelos
(Signature)

Erica Zúñiga
(Signature)

Leonel Contreras
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : April 4, 2000
START: 8:10 AM
END: 8:45 AM

0.5 hrs

MARGARET McCUTCHEN
(Print Name)

John Schulte
(Print Name)

Jose Marduceno
(Print Name)

Tim Williams
(Print Name)

José Nuñez
(Print Name)

LEO CONTRERAS
(Print Name)

GREG PARMAN
(Print Name)

GIL DELGADO
(Print Name)

ERIC ZWING
(Print Name)

José Banaelos
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

John Schulte
(Signature)

Jose Marduceno
(Signature)

Tim Williams
(Signature)

José Nuñez
(Signature)

Leo Contreras
(Signature)

Greg Parman
(Signature)

Gil Delgado
(Signature)

Eric Zwing
(Signature)

José Banaelos
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : March 31, 2000
START: 9:07 AM
END: 9:50 AM.

1/MS

Margaret McCutcha
(Print Name)

Margaret McCutcha
(Signature)

Jose Banuelos
(Print Name)

Jose Banuelos
(Signature)

Jim Williams
(Print Name)

Jim Williams
(Signature)

John Schuler
(Print Name)

John Schuler
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

Erica Zweig
(Print Name)

Erica Zweig
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

Jose R. Mardiano
(Print Name)

Jose R. Mardiano
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : February 11, 2000

START: 9:05

END: 10:05

1 ms

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

BIL DELGADO
(Print Name)

Bill Delgado
(Signature)

ERICA ZWEIG
(Print Name)

Erica Zweig
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

Jose R. Marduarro
(Print Name)

Jose R. Marduarro
(Signature)

JOSE NUÑEZ
(Print Name)

Jose Nuñez
(Signature)

James Williams
(Print Name)

James A Williams
(Signature)

Jose Banuelos
(Print Name)

J. Banuelos
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

J. Mir

SUBJECT: Negotiations

DATE : January 10, 2000

START: 9:05 AM

END: 11:15 AM

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

ERICA ZWEIF
(Print Name)

Erica Zweig
(Signature)

GIL DELGADO
(Print Name)

Gil Delgado
(Signature)

Jim Williams
(Print Name)

Jim Williams
(Signature)

José Banauelos
(Print Name)

José Banauelos
(Signature)

John Schulte
(Print Name)

John Schulte
(Signature)

Jose D. Nunez
(Print Name)

Jose D. Nunez
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-LANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : December 9, 1999
START: 1:10 pm
END: _____

2 hrs

MARGARET McCUTCHEN
(Print Name)

Margaret McCutchen
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

José Bannuelos
(Print Name)

José Bannuelos
(Signature)

John Schulte
(Print Name)

John Schulte
(Signature)

José D. Nuñez
(Print Name)

José D. Nuñez
(Signature)

Eric Zweg
(Print Name)

Eric Zweg
(Signature)

BIL DELGADO
(Print Name)

Bil Delgado
(Signature)

Tim Williams
(Print Name)

Tim Williams
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : December 1, 1999
START: 9:50 AM
END: 11:50 AM

2 hrs

MARGARET McCUTCHEN
(Print Name)

GREG PARMAN
(Print Name)

BIL DELGADO
(Print Name)

LEO CONTRERAS
(Print Name)

Jim Williams
(Print Name)

José Bñuelos
(Print Name)

Erica Zweg
(Print Name)

José D. Nuñez
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Greg Parman
(Signature)

Bil Delgado
(Signature)

Leo Contreras
(Signature)

Jim Williams
(Signature)

J. Bñuelos
(Signature)

Erica Zweg
(Signature)

José Nuñez
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

2.5 hrs

SUBJECT: Negotiations

DATE : November 17, 1999

START: 9:30 AM

END: 12:00 PM

MARGARET MCCUTCHEN
(Print Name)

GREG PARMAN
(Print Name)

Jim Williams
(Print Name)

LEO CONTRERAS
(Print Name)

John Schuler
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Greg Parman
(Signature)

Jim Williams
(Signature)

Leo Contreras
(Signature)

John Schuler
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 5, 1999

START: 1:05

END: 3:30

2.5 hrs

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

Kathy Blackwood
(Print Name)

Kathy Blackwood
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

GIL DELGADO
(Print Name)

Gil Delgado
(Signature)

John Schulze
(Print Name)

John Schulze
(Signature)

Jose Bannuelos
(Print Name)

Jose Bannuelos
(Signature)

Jim Rafferty
(Print Name)

Jim Rafferty
(Signature)

Erica Zweig
(Print Name)

Erica Zweig
(Signature)

Jose D. Nunez
(Print Name)

Jose Nunez
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : October 28, 1999
START: 1:10 PM
END: 2:45 pm

1.5 M

MARGARET McCutchen
(Print Name)

JAMES RAFFERTY
(Print Name)

LEO CONTRERAS
(Print Name)

José BANAUELOS
(Print Name)

GIL DELGADO
(Print Name)

Jim Williams
(Print Name)

John Schulte
(Print Name)

GREG PARMAN
(Print Name)

Erica Zweig
(Print Name)

Jose D. NUNEZ
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

James Rafferty
(Signature)

Leonel Contreras
(Signature)

José Banaue
(Signature)

Gil Delgado
(Signature)

Jim Williams
(Signature)

John Schulte
(Signature)

Greg Parman
(Signature)

Erica Zweig
(Signature)

Jose D. Nunez
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

SEIU

NEGOTIATIONS

1999/2000

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

2.5 hrs

SUBJECT: Negotiations

DATE: April 27, 2000

START: 9:07 AM

END: 11:30 AM

Margaret McCutchen
(Print Name)

Margaret McCutchen
(Signature)

Jane Enright
(Print Name)

Jane Enright
(Signature)

GREG PARMAN
(Print Name)

GREG PARMAN
(Signature)

HECTOR QUIWONEZ
(Print Name)

HECTOR QUIWONEZ
(Signature)

Phyllis Garrison
(Print Name)

Phyllis Garrison
(Signature)

SHELLEY SCHREIBER
(Print Name)

SHELLEY SCHREIBER
(Signature)

Juha Schuelke
(Print Name)

Juha Schuelke
(Signature)

JUDITH L. McGea
(Print Name)

JUDITH L. McGea
(Signature)

Karen Lemes
(Print Name)

Karen Lemes
(Signature)

Nancy CHAO
(Print Name)

Nancy CHAO
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: April 26, 2000
START: 8:30 AM
END: 11:30 AM

3 hrs

MARGARET McLUTCHEW
(Print Name)

Margaret McLutcheW
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

JANE ENRIGHT
(Print Name)

Jane Enright
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

KAREN LEMES
(Print Name)

Karen Lemes
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

JULIA SCHWELKE
(Print Name)

Julia Schwelke
(Signature)

JUDITH L. MCGEE
(Print Name)

Judith L. McGee
(Signature)

NANCY CHAO
(Print Name)

Nancy Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: April 19, 2000
START: 2:15 PM
END: 4:40 PM

2.5 hrs

MARGARET McCUTCHEN
(Print Name)

Margaret McCutchen
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

HECTOR QUINONES
(Print Name)

Hector Quinones
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke - SEIU Staff
(Signature)

ED WARSHAUER
(Print Name)

Ed Warshaw SEIU
(Signature)

Phyllis Garrison
(Print Name)

Phyllis Garrison
(Signature)

JUDITH L. MCGEE
(Print Name)

Judith L. McGee
(Signature)

NANCY CHAO
(Print Name)

Nancy Chao
(Signature)

KAREN LEMES
(Print Name)

Karen Lemes
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: April 18, 2000
START: 11:00 AM
END: 4:50 PM

GMS

GREG PARMAN
(Print Name)

[Signature]
(Signature)

HECTOR QUINONES
(Print Name)

[Signature]
(Signature)

PHYLLIS GARRISON
(Print Name)

[Signature]
(Signature)

STEWENY SCHREIBER
(Print Name)

[Signature]
(Signature)

Jana Schuelke
(Print Name)

[Signature]
(Signature)

ED WARSHAUER
(Print Name)

[Signature]
(Signature)

JUDITH L. McGEE
(Print Name)

[Signature]
(Signature)

NANCY CHAO
(Print Name)

[Signature]
(Signature)

GEORGE BEERS
(Print Name)

[Signature]
(Signature)

MARILYN KAPLAN
(Print Name)

[Signature]
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

3 hrs

SUBJECT: Negotiations

DATE: March 29, 2000

START: 1:35 p.m.

END: 4:30 p.m.

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

NANCY CHAO
(Print Name)

Nancy Chao
(Signature)

JUDITH L. MCGEE
(Print Name)

Judith L. McGee
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hocevar
(Signature)

JULIA SCHUELKE
(Print Name)

Michelle - SEIU Staff
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

JANIER RUEDA
(Print Name)

Janier Rueda
(Signature)

ALLEN R. FRISCHE
(Print Name)

Allen Frische
(Signature)

PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

ED WARSHAUER
(Print Name)

Ed Warschauer
(Signature)

JANE ENRIGHT
(Print Name)

Jane Enright
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

ANITA KEPLER
(Print Name)

Anita Kepler
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: March 1, 2000
START: 1:50 pm
END: 4:30 pm

2.5 hrs

MARGARET mcCutcher
(Print Name)

GREG PARMAN
(Print Name)

MARILYN KAPLAN
(Print Name)

HECTOR QUINONEZ
(Print Name)

JAVIER RUEDA
(Print Name)

Phyllis GARRISON
(Print Name)

Allen Frische
(Print Name)

Jana Schuelke
(Print Name)

STANLEY SCHREIBER
(Print Name)

Diana Cohn
(Print Name)

JUDITH L. McGee
(Print Name)

NANCY Tu-NG CHAO
(Print Name)

LISA HOCEVAR
(Print Name)

(Print Name)

Margaret mcCutcher
(Signature)

Greg Parman
(Signature)

Marilyn Kaplan
(Signature)

Hector Quinonez
(Signature)

Javier Rueda
(Signature)

Phyllis Garrison
(Signature)

Allen Frische
(Signature)

Jana Schuelke - SEIU STAFF
(Signature)

Stanley Schreiber
(Signature)

Diana Cohn
(Signature)

Judith L. McGee
(Signature)

Nancy Tu-NG CHAO
(Signature)

Lisa Hocevar
(Signature)

(Signature)

2-22-00

SEIU/Dist Negotiations
10:00 A.M. Begin 11:50 AM End

2 hrs

Nancy CHAO
SHARLEY SCHREIBER
JAVIER RUEDA
LISA HOCEVAR
Julia Schuelke
Allen FRISCHÉ
Phyllis GARRISON
JUDITH L. MCGEE
GREG PARMAN
MARILYN KAPLAN

Day 1
Simon AS
James E. Tom
Julia Hocevar
Julia Schuelke SEIU Staff
Allen Frische
Phyllis Garrison
Judith L. McGee
Greg Parman
Marilyn Kaplan

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

5 Ms

SUBJECT: Negotiations

DATE: February 14, 2000

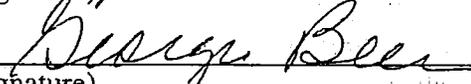
START: ~~10:00~~ 11:00 A.M.

END: 4:55 P.M.

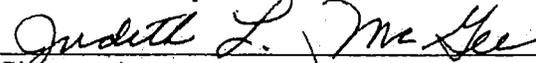
GREG PARMAN
(Print Name)


(Signature)

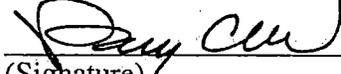
GEORGE BEERS
(Print Name)


(Signature)

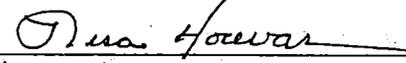
JUDITH L. MCGEE
(Print Name)


(Signature)

NANCY CHAO
(Print Name)


(Signature)

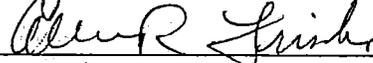
LISA HOCEVAR
(Print Name)


(Signature)

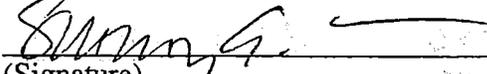
JULIA SCHUELTE
(Print Name)


(Signature)

ALLEN FRISCHE
(Print Name)


(Signature)

STENNY SCHREIBER
(Print Name)


(Signature)

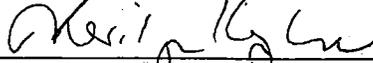
JAVIER RUEDA
(Print Name)


(Signature)

HECTOR QUINONEZ
(Print Name)


(Signature)

MARILYN KAPLAN
(Print Name)


(Signature)

PHYLLIS GARRISON
(Print Name)


(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: February 8, 2000

START: 1:30

END: 4:30

3 hrs

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hocevar
(Signature)

SHEENY SCHREIBER
(Print Name)

Sheeny Schreiber
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

Hector Quinonez
(Print Name)

Hector Quinonez
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: January 28, 2000
START: 9:15 AM
END: 1:05 pm

4 WMS

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

JUDITH L. SHOURMAN
(Print Name)

Judith L. Shourman
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke
(Signature)

Allen R. FRISCHE
(Print Name)

Allen R. Frische
(Signature)

Hector Quinonez
(Print Name)

Hector Quinonez
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

JANIER RUEDA
(Print Name)

Janier Rueda
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: January 24, 2000

START: 1:10

END: 3:15

2 hrs

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

Jana Schuelke
(Print Name)

Jana Schuelke
(Signature)

Allen R. FRISCHE
(Print Name)

Allen R. Frische
(Signature)

PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

HECTOR QUINONES
(Print Name)

Hector Quinones
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

1.5 hrs

SUBJECT: Negotiations

DATE : January 11, 2000

START: 10:10

END: 11:40

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

JUDITH L. SHOURMAN
(Print Name)

Judith L. Shourman
(Signature)

SHEWLEY A. SCHREIBER
(Print Name)

Shewley A. Schreiber
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke
(Signature)

Bobbie Hodges Betts
(Print Name)

Bobbie Hodges Betts
(Signature)

Allen Frische
(Print Name)

Allen Frische
(Signature)

Phyllis Garrison
(Print Name)

Phyllis Garrison
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

Hector Quinonez
(Print Name)

Hector Quinonez
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : December 9, 1999

START: 10:25 AM

END: 12:35 PM

21

MARGARET McClutcher
(Print Name)

Margaret McClutcher
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

Julia Schuelke SEIU Staff
(Print Name)

Julia Schuelke
(Signature)

Shelley Schreiber
(Print Name)

Shelley Schreiber
(Signature)

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

George Beers
(Print Name)

George Beers
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

2 MS

SUBJECT: Negotiations
DATE : December 6, 1999
START: 10:05 AM
END: 12:00 PM

MARGARET McCatchee
(Print Name)

GREG PARMAN
(Print Name)

MARILYN KAPLAN
(Print Name)

HECTOR QUINONEZ
(Print Name)

JAVIER RUEDA
(Print Name)

PHYLLIS GARRISON
(Print Name)

Allen FRISCHE
(Print Name)

Julia Schmelke SEIUSTOFF
(Print Name)

LISA HOCEVER
(Print Name)

Shelley Schreiber
(Print Name)

JUDITH L. SHOUMANN
(Print Name)

George Beers
(Print Name)

(Print Name)

(Print Name)

Margaret McCatchee
(Signature)

Greg Parman
(Signature)

Marilyn Kaplan
(Signature)

Hector Quinonez
(Signature)

Javier Rueda
(Signature)

Phyllis Garrison
(Signature)

Allen Frische
(Signature)

Julia Schmelke
(Signature)

Lisa Hocever
(Signature)

Shelley Schreiber
(Signature)

Judith L. Shouman
(Signature)

George Beers
(Signature)

(Signature)

(Signature)

Representations / Dist + SEIU

12-1-99
1/MS

George Beer
Judith L. Shuman

Dina + Joevar

Shirley G. Schreiber

- Dennis Adams *DA*

SEIU

- John Schmelke

SEIU Staff

Allen Frische *AF*

X 8937

JAVIER RUEDA *JR*

X 8386

- PHYLLIS GARRISON *PG*

X 8407

- Hector Quinones *HQ*

MARGYAN KAPLAN

Chy Sam

Start 3:40 p.m.

Ended 4:40 p.m.

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : November 22, 1999
START: 10:30 AM
END: 12:45 PM

2 hrs

MARGARET McCUTCHEW
(Print Name)

Margaret McCutche
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

JANIER RUCDA
(Print Name)

Janier Rucda
(Signature)

Bobbie Hodges-Robb
(Print Name)

Bobbie Hodges-Robb
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 11, 1999

START: 9:30

END: 11:30

2 hrs

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

VANDA McCauley
(Print Name)

V McCauley
(Signature)

Shelley Schreiber
(Print Name)

Shelley Schreiber
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hovevar
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

William Pritchard
(Print Name)

Will Pritchard
(Signature)

Bobbie Hodges-Betts
(Print Name)

Bobbie Hodges-Betts
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 4, 1999

START: 9:40

END: 11:00

1.5 hr

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

Vanda McCauley
(Print Name)

V McCauley
(Signature)

Willie Protehond
(Print Name)

Willie Protehond
(Signature)

SHILBY SCHLIVAR
(Print Name)

Shilby Schlivar
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

LISA HOCERVAR
(Print Name)

Lisa Hocervar
(Signature)

Bobbie Hodges-Betts
(Print Name)

Bobbie Hodges-Betts
(Signature)

Javier Rueda
(Print Name)

Javier Rueda
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 1, 1999

START: 9:20 AM

END: 10:45 AM

1.5 hrs

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

HECTOR QUINONES
(Print Name)

Hector Quinones
(Signature)

Vanda McCauley
(Print Name)

Vanda McCauley
(Signature)

Lisa Hocevar
(Print Name)

Lisa Hocevar
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

Juan E. R.
(Print Name)

Javier Rueda
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

Dobere Hodges-Betts
(Print Name)

Dobere Hodges-Betts
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : October 20, 1999

START: 9:10 AM

END: 11:05 AM

2 hrs -

✓ MARGARET McCutcheon
(Print Name)

Margaret McCutcheon
(Signature)

✓ MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

✓ GREG PARMAN
(Print Name)

Greg Parman
(Signature)

✓ LISA HOCEVAR
(Print Name)

Lisa E. Hocevar
(Signature)

✓ VANDA MCCAULEY
(Print Name)

Vanda McCauley
(Signature)

✓ PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

✓ ALLEN FRISCHE
(Print Name)

Allen Frische
(Signature)

✓ JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

✓ HECTOR QUINONES
(Print Name)

Hector Quinones
(Signature)

✓ BOBBIE HODGES-BETTS
(Print Name)

Bobbie Hodges Betts
(Signature)

✓ SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : September 30, 1999

START: 1:40 pm

2 hrs.

END: _____

✓
✓
✓
✓
✓
✓
✓
✓
✓
✓

MARGARET McCutchen
(Print Name)

Margaret McCutchen
(Signature)

Wesley [unclear]
(Print Name)

GREG PARMIAN
(Signature)

MARILYN KAPLAN
(Print Name)

[unclear]
(Signature)

HECTOR QUINONES
(Print Name)

[unclear]
(Signature)

VANDA MCCAWLEY
(Print Name)

[unclear]
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

Bobbie Hodges Betts
(Print Name)

Bobbie Hodges Betts
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hovevar
(Signature)

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

SEIU / Dist. Negotiations.

8-31-99

9:30 AM

11:20 AM

✓ Guy Palmer

J. Mrs

✓ Merrill G. G. G.

✓ Vanda McCauley

✓ Emma Schreiber

✓ Annie Hodgson

✓ JAVIER RUEDA

✓ Phyllis GARRISON

✓ HECTOR QUINONES

✓ Allen FRISCHE

1999-2000

Mandated Costs

Curiale Dellaverson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|--------------|--------------|-------------|--------------|
| May 1, 2000 | 2.4 | 215.00 | 516.00 |
| | 4.1 | 175.00 | 717.5 |
| June | 1 | 215.00 | 215.00 |
| | 3.7 | 185.00 | 684.50 |
| | <hr/> | | <hr/> |
| | 11.2 | | 2,133.00 |

6/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C061500

MAKE CHECK PAYABLE TO:

Curiale Dellaverson Hirschfeld

DATE OF REQ.: 6/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,233.50

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,233.50 for legal services per invoice #13641.

May 2000

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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| \$1,233.50 |

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

06/12/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-002
Invoice No. 13641

Name of matter: Sdiane Adamz-Bogus

| | |
|---------------------------------|------------|
| Total for professional services | \$1,233.50 |
| Total current fees and costs | \$1,233.50 |
| Total amount due and payable | \$1,233.50 |

[Handwritten signature]
6/14/00

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

May 2000

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP

06/12/00

FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.

Our File No. 30882-002
Invoice No. 13641

Name of matter: Sdiane Adamz-Bogus

| Atty | Services rendered | Hours | Amount |
|---------------------------------|---|-------|------------|
| 05/21/00 JS | Reviewed paperwork and strategized with Ms. Plaza de Jennings. | 0.5 | 107.50 ✓ |
| 05/30/00 CPDJ | Researched issue regarding settlement agreement. | 0.3 | 64.50 ✓ |
| JBC | Reviewed grievance documents; analysis of proposed settlement agreement. | 2.0 | 350.00 ✓ |
| 05/31/00 CPDJ | Review and analysis regarding settlement agreement; review and analysis regarding arbitrator selection. | 1.6 | 344.00 ✓ |
| JBC | Finished analysis of settlement agreement; prepared analysis of arbitration strike order. | 2.1 | 367.50 ✓ |
| Total for professional services | | 6.5 | \$1,233.50 |

| Summary | Hours | Rate | Amount |
|--------------------------|-------|--------|--------|
| Carmen Plaza de Jennings | 1.90 | 215.00 | 408.50 |
| Jeffrey Sloan | 0.50 | 215.00 | 107.50 |
| Jayne Benz Chipman | 4.10 | 175.00 | 717.50 |

8/3

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C071500

REQUEST NO.

MAKE CHECK PAYABLE TO:

Curiale Dellaverson Hirschfeld

DATE OF REQ.: 7/27/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 899.50

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$899.50 for legal services per Invoice #14253.

June 2000

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| \$899.50 |

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

07/21/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-002
Invoice No. 14253

Name of matter: Sdiane Adamz-Bogus

| | |
|---------------------------------|----------|
| Total for professional services | \$899.50 |
| Total current fees and costs | \$899.50 |
| Total amount due and payable | \$899.50 |

ok [Signature] 7/25/00

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

June 2000

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP

07/21/00

FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.

Our File No. 30882-002
Invoice No. 14253

Name of matter: Sdiane Adamz-Bogus

| | Atty | Services rendered | Hours | Amount |
|---------------------------------|------|---|-------|----------|
| 06/01/00 | CPDJ | Telephone call to Jane Enright; researched arbitrator strike order. | 0.3 | 64.50 ✓ |
| 06/04/00 | CPDJ | Review and analysis of Settlement Agreement issues. | 0.5 | 107.50 ✓ |
| 06/12/00 | CDS | Drafted settlement agreement | 2.8 | 518.00 ✓ |
| 06/13/00 | CDS | Revised/finalized settlement agreement | 0.9 | 166.50 ✓ |
| 06/17/00 | CPDJ | Follow up regarding settlement agreement. | 0.2 | 43.00 ✓ |
| Total for professional services | | | 4.7 | \$899.50 |

| Summary | Hours | Rate | Amount |
|--------------------------|-------|--------|--------|
| Carmen Plaza de Jennings | 1.00 | 215.00 | 215.00 |
| Charles D. Sakai | 3.70 | 185.00 | 684.50 |

1999-2000

Mandated Costs

Marilyn Kaplan

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-----------------|---------------|-------------|------------------|
| July 1, 1999 | 13.25 | 150.00 | 1,987.50 |
| August | N/A | | |
| September | 11.25 | 150.00 | 1,687.50 |
| October | 32.75 | 150.00 | 4,912.50 |
| November | 28.5 | 150.00 | 4,275.00 |
| December | 36 | 150.00 | 5,400.00 |
| January 1, 2000 | 54.25 | 150.00 | 8,137.50 |
| February | 35.25 | 150.00 | 5,387.50 |
| March | 111.25 | 150.00 | 16,687.50 |
| April | 73.5 | 150.00 | 11,025.00 |
| May | N/A | | |
| June | 18.75 | 150.00 | 2,812.50 |
| | <u>414.75</u> | | <u>62,312.50</u> |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 July 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|---|---|------------------|
| 7/21/99 | review notes regarding supervisory positions; telephone call with Greg Parman regarding same. | .5 ✓ |
| 7/22/99 | legal research regarding unit modification involving supervisory personnel; prepare documents regarding unit modification | 5.25 ✓ |
| 7/23/99 | meeting with Greg Parman and staff regarding PERB petition for unit modification | 7 ✓ |
| 7/30/99 | telephone call with Greg Parman regarding PERB petition for unit modification | .5 ✓ |
| TOTAL TIME 13.25 Hours | | |
| TOTAL FEES (13.25 HOURS @ \$150 PER HOUR) | | \$1,987.50 |
| COSTS: long distance calls (\$2.15) | | \$2.15 |
| TOTAL FEES AND COSTS | | \$1,989.65 |
| PREVIOUS BALANCE (6/99) | | \$1,505.01 |
| PAYMENT (7/8/99) | | \$2,332.50 |
| CREDIT | | \$827.94 |
| TOTAL DUE | | \$1161.71 |


 8/17/99

u/d6

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C080899

MAKE CHECK PAYABLE TO:

| |
|-----------------------|
| <i>Marilyn Kaplan</i> |
|-----------------------|

DATE OF REQ.: 8/24/99

CHECK REQUIRED: ASAP

MAIL TO:

| |
|-----------------------|
| <i>Donna Toyohara</i> |
|-----------------------|

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,161.71

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,161.71 for legal services for the month of July, 1999,
per attached invoice.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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Foothill/DeAnza Community College District
Statement -September 1999
Page 2

| | | |
|---------|---|------------|
| 9/30/99 | meeting with SEIU regarding supervisory positions | 4 ✓ |
| | TOTAL TIME ^{11.25} 11.75 Hours | |
| | TOTAL FEES (11.75 HOURS @ \$150 PER HOUR) | \$1,762.50 |
| | COSTS: long distance calls (\$4.16) legal research (\$5.85) postage (\$1.65) copies (\$0.60) | \$12.26 |
| | TOTAL FEES AND COSTS | \$1,774.76 |
| | PREVIOUS BALANCE (8/99) | \$6,996.34 |
| | PAYMENT (9/15/99) | \$6,696.34 |
| | TOTAL DUE | \$2,074.76 |

OK 10-1-99

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 September 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|---------------|
| 9/7/99 | telephone call with Greg Parman regarding SEIU meeting and regarding Fountaine matter | .25 ✓ |
| 9/8/99 | review request for audit information and prepare response | .5 |
| 9/9/99 | telephone call with Greg Parman regarding conversation with SEIU about petition for unit modification; telephone call to PERB regarding petition for unit modification | .5 ✓ |
| 9/13/99 | telephone call with Jerelyn Gelt of PERB regarding extension of time for SEIU to file response to petition for unit modification | .25 ✓ |
| | review proposed draft evaluation of Fountaine | .5 ✓ |
| 9/14/99 | telephone call with Greg Parman regarding extension of time for SEIU to file response to petition for unit modification | .25 ✓ |
| | telephone calls with Greg Parman regarding Fountaine | .25 ✓ |
| 9/23/99 | meeting with Greg Parman and Tom Conom regarding Fountaine | 2.75 ✓ |
| 9/28/99 | review documents from Tom Conom regarding Fountaine; legal research regarding release of complaints and documents; telephone call with Greg Parman regarding Fountaine; telephone call with Tom Conom regarding Fountaine | 2.5 ✓ |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 October 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-----------------|
| 10/1/99 | telephone call with Greg Parman regarding SEIU meeting and regarding Fountaine matter; telephone call with Tom Conom regarding Fountaine matter | 0.5 ✓ |
| 10/11/99 | telephone call with Greg Parman regarding meeting with Tom Conom regarding Fountaine matter and SEIU position | 0.25 ✓ |
| 10/12/99 | telephone call with audit department regarding July 1998 statement | 0.25 |
| 10/14/99 | review documents and notes regarding Fountaine matter; prepare notice of investigation, chronologies and questions for interrogation | 4.5 ✓ |
| 10/15/99 | meeting with Greg Parman and Tom Conom regarding Fountaine matter and SEIU position | 5.5 ✓ |
| 10/17/99 | review documents and notes regarding Fountaine matter; revise and prepare chronologies and questions for interrogation | 3.75 ✓ |
| 10/18/99 | telephone call with Tom Conom regarding Fountaine matter; telephone call with Greg Parman regarding Fountaine matter | 0.5 ✓ |
| 10/19/99 | telephone call with Greg Parman regarding Fountaine matter; telephone call with Tom Conom regarding Fountaine matter | 0.75 ✓ |
| 10/20/99 | prepare for and attend meeting with SEIU regarding supervisory positions | 5.5 ✓ |

| | | |
|----------|---|------------|
| 10/21/99 | telephone call with Greg Parman regarding Fountaine matter (0.5) | 1.0 ✓ |
| | Telephone call with Greg Parman regarding Fountaine investigation (0.5) | 1.0 ✓ |
| 10/22/99 | review revisions and additions by Tom Conom and revise chronologies and questions for Fountaine investigation | 1.0 ✓ |
| 10/25/99 | review comments to chronologies and questions from Tom Conom; telephone call with Tom Conom regarding reply to correspondence from counsel from Fountaine | 3.0 ✓ |
| 10/26/99 | review comments to chronologies and questions from Tom Conom; telephone call with Tom Conom regarding telephone call with counsel for Fountaine; legal research regarding legal provisions of police conduct; revise chronologies and questions | 4.0 ✓ |
| 10/28/99 | telephone call with Greg Parman regarding Fountaine telephone call with Ton Conom regarding same (1.5) | 2.5 ✓ |
| | prepare SEIU MOU; prepare letter to PERB (1) | |
| | TOTAL TIME 33 Hours | \$4,950 |
| | TOTAL FEES (33 Hours @ \$150 per Hour) | \$88.75 |
| | COSTS: telephone (\$3.03); postage (\$0.33); copies (\$85.39) | \$5,038.75 |
| | TOTAL FEES AND COSTS | \$2,074.76 |
| | PREVIOUS BALANCE (9/99) | \$2,074.76 |
| | PAYMENT(10/24/99) | \$5,038.75 |
| | BALANCE DUE | |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
November 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 11/1 | SEIU meeting; meeting with Greg Parman regarding materials for supervisory meetings (4) | |
| | meeting with Tom Conom regarding Fountaine investigation report (2) | 6 ✓ |
| 11/2 | review SEIU meeting notes; review SEIU contract; prepare materials for SEIU supervisory meetings | 2.5 ✓ |
| 11/3 | legal research regarding due process; prepare memorandum regarding same; telephone call with Greg Parman regarding same; revise and finalize letter to PERB regarding SEIU supervisory positions | 1.25 ✓ |
| 11/4 | review and revise transcript of Fountaine investigation | 1.5 ✓ |
| 11/5 | telephone calls with Jerelyn Gelt of PERB regarding petition for unit modification | .5 ✓ |
| 11/8 | review order from PERB regarding unit modification; telephone call with Greg Parman regarding same (.25) | |
| | telephone call with Greg Parman regarding transcript of investigation (.25) | .5 ✓ |
| 11/9 | review e-mail correspondence from Tom Conom; review e-mail correspondence from Greg Parman | .5 ✓ |

12/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO.

C121599

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 12/16/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 4,866.40

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$4,866.40 for legal services for the month of November, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| 11/15 | review e-mail from Greg Parman regarding dates for SEIU negotiations; telephone call with Greg Parman regarding same (.25) | |
| | telephone call with Tom Conom regarding Fountaine investigation report (.25) | .5 ✓ |
| 11/16 | telephone conference with Tom Conom regarding Fountaine investigation report; review departmental documents from Tom Conom; telephone conference with Tom Conom regarding same | 1.75 ✓ |
| 11/17 | team meeting regarding SEIU negotiations (4.5) | |
| | review documents from Tom Conom regarding additional interviews in connection with Fountaine investigation (.5) | 5 ✓ |
| 11/18 | telephone conference with Tom Conom regarding Fountaine investigation report; review Fountaine investigative report documents from Tom Conom | .75 ✓ |
| 11/22 | prepare for and attend SEIU negotiations | 6.5 ✓ |
| 11/23 | review documents from Tom Conom regarding Fountaine; telephone call with Tom Conom regarding same | 1.25 ✓ |

TOTAL TIME 28.5 Hours

TOTAL FEES (28.5 Hours @ \$150 per Hour) \$4275

COSTS: telephone (\$22.62); postage (\$17.07); copies (\$17.03); transcription costs (\$430.09); legal research (\$104.59) \$591.40

TOTAL FEES AND COSTS \$4866.40

PREVIOUS BALANCE (10/99) \$5038.75

PAYMENT (11/10/99) \$5038.75

BALANCE DUE \$4,866.40

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
December 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 12/1 | prepare for and attend meeting with SEIU negotiation team | 5.5 ✓ |
| 12/6 | prepare for and attend meeting with negotiation team and SEIU negotiations | 7 ✓ |
| 12/7 | telephone call with Greg Parman regarding negotiations | .5 ✓ |
| 12/9 | prepare for and attend meeting with negotiation team and SEIU negotiations | 6.75 ✓ |
| 12/15 | telephone call with Greg Parman regarding supervisory positions | .5 ✓ |
| 12/16 | telephone call with Tom Conom regarding reports of internal investigations of Fountaine; review drafts of internal investigation reports | 1.5 ✓ |
| 12/20 | legal research regarding contractor supervision of classified staff (1); telephone call with Greg Parman regarding reports of internal investigations of Fountaine; telephone call with office of Tom Conom regarding reports (.25) | 1.25 ✓ |
| 12/29 | legal research regarding contractor supervision of classified staff | 2.25 ✓ |
| 12/30 | review revised reports of internal investigations of Fountaine; review work summary of Fountaine; prepare outline of notice of termination; begin drafting notice of termination | 6 ✓ |

1/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C012000

REQUEST NO.

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 1/18/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 5,454.31

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$5454.31 for legal services for the month of December, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| | | \$5,454.31 |

12/31

prepare notice of termination; prepare memorandum
to Tom Conom and Greg Parman regarding same

4.75 ✓

TOTAL TIME 36 Hours

TOTAL FEES (36 Hours @ \$150 per Hour)

\$5400.00

COSTS: telephone (\$7.95); postage (\$.77)
copies (\$15.25); legal research (\$30.34)

\$54.31

TOTAL FEES AND COSTS

\$5454.31

PREVIOUS BALANCE (11/99)

\$4866.40

PAYMENT (12/17/99)

\$4866.40

BALANCE DUE

\$5454.31

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LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 (February 2000)

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 2/1 | telephone calls with Tom Conom regarding Fountaine hearing dates; telephone call with Greg Parman regarding Fountaine documents and personnel file | .5 ✓ |
| 2/3 | telephone calls with Tom Conom regarding Fountaine preparation and hearing dates; telephone call with Steven Welty regarding Fountaine hearing dates; telephone call with Joan Harrison regarding Fountaine hearing dates | .75 ✓ |
| 2/4 | telephone call with Steven Welty regarding Fountaine hearing dates; telephone call with Tom Conom regarding Fountaine hearing dates (.25) | |
| | telephone call with Kirk Murray at West Valley/ Mission Community College District regarding SEIU negotiator and supervisory unit (.5) | .75 ✓ |
| 2/7 | telephone call with Joan Harrison regarding notice of Fountaine hearing dates; telephone call with Greg Parman regarding Fountaine hearing dates (.25) | |
| | prepare MOU and revised Article 18 for SEIU negotiations and counterproposal; telephone call with Greg Parman regarding SEIU negotiations and counterproposal (.5) | .75 ✓ |
| 2/8 | prepare for and attend meeting with negotiation team; attend SEIU negotiations; attend post-negotiation meeting regarding counterproposal | 10 ✓ |

3/17

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C031600

REQUEST NO.

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 3/10/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 5,735.95

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
Check in the amount of \$5735.95 for legal services for February 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

Table with 2 columns and 4 rows containing numbers: 1 4 4 0 2 2, 5 0 4 2

Table with 1 column and 4 rows containing amounts: 5,735.95, \$5,735.95

| | | |
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| 2/10 | <p>review documents from personnel file of John Fountaine; prepare correspondence to opposing counsel regarding documents and hearing procedures (1.75)</p> <p>telephone call with Rhoda of Payroll Services regarding employment of non-resident alien (.25)</p> <p>prepare revised MOU and revised Article 18 for SEIU negotiations and counterproposal (.75)</p> | <p>2.50 2.75</p> |
| 2/11 | <p>review correspondence from Joan Harrison regarding Fountaine hearing (.25)</p> <p>review I-9 form and supporting documents; legal research regarding taxation issues; telephone call with Rhoda of Payroll Services regarding employment of non-resident alien (.1)</p> | <p>.25 .25</p> |
| 2/14 | prepare for and attend meeting with negotiation team; attend SEIU negotiations; attend post-negotiation meeting | 10.75 ✓ |
| 2/15 | telephone call with Joan Harrison regarding Fountaine hearing; telephone call to Steven Welty, attorney for John Fountaine, regarding Fountaine hearing dates | .5 ✓ |
| 2/17 | telephone conference with Joan Harrison regarding Fountaine hearing | .5 ✓ |
| 2/22 | prepare for and attend meeting with negotiation team; attend SEIU negotiations | 6.75 ✓ |
| 2/24 | review correspondence from Joan Harrison regarding Fountaine hearing; prepare documents for and correspondence to Joan Harrison | .75 ✓ |
| 2/28 | telephone call with Greg Parman regarding SEIU negotiations | .5 ✓ |

TOTAL TIME 36.5 Hours

TOTAL FEES (Hours @ \$150 per Hour) \$5,475.00

COSTS: telephone (\$14.94); postage (\$30.32)
copies (\$73.17); legal research (\$142.52) \$260.95

TOTAL FEES AND COSTS \$5,735.95

PREVIOUS BALANCE (1/00) \$ 11,073.90

PAYMENT (02/14/00) \$ 11,073.90

BALANCE DUE **\$5,735.95**

Handwritten initials and date:
3/7/00
A
B

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
June 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-----------------|
| 6/6 | review telephone message from opposing counsel regarding John Fontaine; review email from Tom Conom; telephone call to Greg Parman; telephone call to Tom Conom | .75 ✓ |
| 6/13 | review correspondence from opposing counsel regarding John Fontaine hearing; telephone call to opposing counsel; telephone call to Tom Conom; telephone call with Greg Parman | .75 ✓ |
| 6/15 | telephone call with Greg Parman regarding SEIU negotiations (.25) | |
| | review correspondence from opposing counsel regarding John Fontaine hearing (.5) | |
| 6/16 | meeting with Greg Parman regarding SEIU negotiations | 4 ✓ |
| 6/20 | telephone call with opposing counsel regarding John Fontaine hearing | .25 ✓ |
| 6/21 | review material regarding IWEP tax issues; review federal and state tax material; prepare correspondence to Marlene Cowan regarding IWEP tax issues | 5.25 |
| 6/23 | prepare e-mail messages to Greg Parman and Tom Conom regarding John Fontaine hearing | .25 ✓ |
| 6/26 | review e-mail from Tom Conom; telephone call with Joan Harrison regarding hearing; telephone call with opposing counsel regarding hearing; prepare | |

7/24/01

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C070700

REQUEST NO.

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 7/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 3,682.95

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$3,682.95 for legal services for June, 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| | | \$3,682.95 |

e-mail to Tom Conom regarding hearing; telephone call with court reporter regarding transcript; telephone call to Judy McAlpin regarding interview by private investigator, scheduling; prepare e-mail to Greg Parman regarding hearing and scheduling (1.5)

review correspondence from Marlene Cowan and revised IWEP Tax Guide for employers (~~.5~~)

telephone call with Greg Parman regarding SEIU negotiations (.25)

1.75
~~2.25~~

6/27

review e-mail from Tom Conom; review e-mail from Greg Parman; telephone call with Joan Harrison regarding hearing; telephone call with court reporter regarding transcript; telephone call with Joan Harrison regarding hearing transcript; prepare correspondence regarding hearing; telephone call with office of opposing counsel regarding change in hearing date

1.75 ✓

6/28

telephone call with opposing counsel regarding change in hearing date; telephone call with Joan Harrison regarding change in hearing date; prepare e-mail to Tom Conom regarding change in hearing date; telephone call with Judy McAlpin regarding interview by private investigator; telephone call with Joan Harrison regarding hearing transcript; telephone call to Greg Parman regarding change in hearing date; prepare e-mail to Greg Parman regarding change in hearing date; prepare correspondence regarding change in hearing date

2.25 ✓

6/29

meeting with team regarding SEIU negotiations; SEIU negotiations

7 ✓

18.75
TOTAL TIME ~~24.5~~ HOURS

| | |
|--|------------|
| TOTAL FEES (24.5 Hours @ \$150 per Hour) | \$3,675 |
| COSTS: phone (\$6.13); postage (\$1.32); copies (\$0.50) | \$7.95 |
| TOTAL FEES AND COSTS | \$3,682.95 |
| PREVIOUS BALANCE | \$62.93 |
| PAYMENT (6/23/00) | \$62.93 |
| BALANCE DUE | \$3,682.95 |

[Handwritten signature]
[Handwritten initials]

1999-2000

Mandated Costs

Little Mendelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-----------------|--------------|-------------|--------------|
| July 1, 1999 | 0.75 | 175.00 | 131.25 |
| | 2.00 | 125.00 | 250.00 |
| August | 10.50 | 125.00 | 1,312.50 |
| | 2.50 | 175.00 | 437.50 |
| September | N/A | | |
| October | 23.00 | 125.00 | 2,875.00 |
| | 3.75 | 175.00 | 656.25 |
| November | 2.50 | 125.00 | 312.50 |
| | 2.25 | 175.00 | 393.75 |
| December | 0.75 | 125.00 | 93.75 |
| | 0.50 | 200.00 | 100.00 |
| January 1, 2000 | 1.50 | 200.00 | 300.00 |
| February | 2.25 | 210.00 | 472.50 |
| March | 0.25 | 210.00 | 52.50 |
| April | 2.75 | 135.00 | 371.25 |
| | 2.25 | 210.00 | 472.50 |
| May | 0.5 | 135.00 | 67.50 |
| June | 0.75 | 210.00 | 157.50 |
| | <hr/> | | <hr/> |
| | 58.75 | | 8,456.25 |

1999-2000

Mandated Costs

Littler Mendelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-------------------|--------------|-------------|--------------|
| * July 1, 1999 | | | |
| August | 10.50 | 125.00 | 1,312.50 |
| | 2.50 | 175.00 | 437.50 |
| September | N/A | | |
| October | 23.00 | 125.00 | 2,875.00 |
| | 3.75 | 175.00 | 656.25 |
| November | 2.50 | 125.00 | 312.50 |
| | 2.25 | 175.00 | 393.75 |
| December | 0.75 | 125.00 | 93.75 |
| | 0.50 | 200.00 | 100.00 |
| * January 1, 2000 | | | 300.00 |
| February | 2.25 | 210.00 | 472.50 |
| March | 0.25 | 210.00 | 52.50 |
| April | 2.75 | 135.00 | 371.25 |
| | 2.25 | 210.00 | 472.50 |
| May | 0.5 | 135.00 | 67.50 |
| June | 0.75 | 210.00 | 157.50 |
| | <hr/> | | <hr/> |
| | 54.50 | | 8,075.00 |

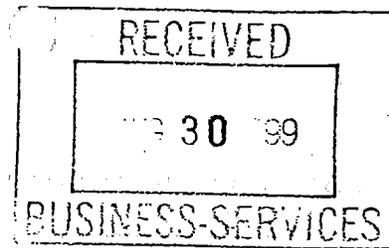
* requested detailed invoices

dt

10/20/00

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION



August 25, 1999

July 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

For legal services through July 31, 1999

***** Summary *****

Invoice # 2663823 1109

Client Code: 015840

| | |
|---------------------------------|------------------|
| GENERAL | 015840.1000 |
| Total Fees for this Matter: | \$ 131.25 |
| Total Expenses for this Matter: | 4.08 |
| Total for this Matter: | <u>\$ 135.33</u> |

| | |
|-----------------------------|------------------|
| BUSINESS OFFICE | 015840.1008 |
| Total Fees for this Matter: | \$ 218.75 |
| Total for this Matter: | <u>\$ 218.75</u> |

| | |
|---------------------------------|------------------|
| HUMAN RESOURCES | 015840.1021 |
| Total Fees for this Matter: | \$ 756.25 |
| Total Expenses for this Matter: | 1.87 |
| Total for this Matter: | <u>\$ 758.12</u> |

Summary of outstanding invoices:

| Invoice # | Invoice Number | Invoice Amount | Payments Applied | Remaining Balance |
|--------------|-------------------|-------------------|---------------------|----------------------|
|--------------|-------------------|-------------------|---------------------|----------------------|

9113

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C081399

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 8/31/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,112.20

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,112.20 for legal services for the month of July, 1999, per
attached invoice #2663823.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
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| 1,112.20 |
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| |
| \$1,112.20 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

2

FOOTHILL-DE ANZA COMMUNITY COL

2663823

7/27/99 2659260 \$2604.82 \$.00 \$2604.82

Total Past Due Balance: \$ 2,604.82

Total Current Charges: \$ 1,112.20

TOTAL AMOUNT DUE: \$ 3,717.02

LITTLER MENDELSON
A PROFESSIONAL CORPORATION

July 1999

3

FOOTHILL-DE ANZA COMMUNITY COL

2663823

August 25, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through July 31, 1999

Invoice # 2663823 1109
Client Code: 015840

GENERAL

015840.1000

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 07/21/99 | RMN | 0.75 | Review faxed documents re soccer coach running unofficial camp on school grounds; assess potential liability aspects re same; telephone conference with Will Coursey re same. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEES |
|----------------------------------|-------------|--------|------------------|
| Richard M. Noack Shareholder-Prt | 0.75 | 175.00 | \$ 131.25 |
| TOTALS | 0.75 | | \$ 131.25 |

Total Fees for this Matter: \$ 131.25

Expenses:

| | |
|--------------------|------|
| Duplication | 4.05 |
| Telephone-Equitrac | .03 |

Total Expenses for this Matter: \$ 4.08

Total for this Matter: \$ 135.33

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2663823

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 07/14/99 | PPW | 0.25 | Review letter from Vice Chancellor Jim Keller requesting confirmation letter to auditors and specifying dollar amounts constituting a material contingent liability. |
| 07/16/99 | PPW | 1.00 | Check with other attorneys working on matters for district in order to obtain information for auditors' letter; prepare letter to auditors Perry Smith re pending litigation which could lead to material contingent liabilities; revise letter; do preliminary review of faxes sent by Will Coursey about contracts for short course instructors and temporary employees; telephone conference with Will Coursey re community short course instructors and their status. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|-----------|
| Patricia P. White | Shareholder-Prt | 1.25 | 175.00 | \$ 218.75 |
| | TOTALS | 1.25 | | \$ 218.75 |

Total Fees for this Matter: \$ 218.75

Total for this Matter: \$ 218.75

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 07/01/99 | PPW | 0.50 | Telephone calls from and to Jane Enright re question about Avakian severance agreement; revise severance agreement to clarify release and answer question re continuation coverage. |
| 07/01/99 | JVP | 1.50 | Review California Education Code re discipline of certificated employees. |

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FOOTHILL-DE ANZA COMMUNITY COL

2663823

07/02/99 JVP 2.00 ✓ Legal research re the California Education Code's procedures for termination and non-renewal of contract for academic employees. Review existing policy re same.
07/09/99 JVP 1.50 Revise academic termination policy.
07/13/99 PPW 0.25 ✓ Telephone conference with Jane Enright re one more modification to Avakian severance agreement.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|---------------------|-----------------|-------|--------|-----------|
| John V. Picone, III | Associate | 5.00 | 125.00 | \$ 625.00 |
| Patricia P. White | Shareholder-Prt | 0.75 | 175.00 | \$ 131.25 |
| | TOTALS | 5.75 | | \$ 756.25 |

Total Fees for this Matter: \$ 756.25

Expenses:

Postage 1.87

Total Expenses for this Matter: \$ 1.87

Total for this Matter: \$ 758.12

Total Current Charges: \$ 1,112.20

***** PLEASE SEE FOLLOWING PAGE FOR OUTSTANDING BALANCES *****

LITTLER MENDELSON®

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5

FOOTHILL-DE ANZA COMMUNITY COL

2668646

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 08/11/99 | PPW | 0.25 | Review letter from arbitrator Jil Dalesandro re scheduling of judicial arbitration |
| 08/17/99 | JVP | 0.50 | Draft letter to the arbitrator re the hearing schedule. Revise same. Telephone conference with Mr. Tade re the arbitration and a possible motion to consolidate. |
| 08/25/99 | JVP | 0.25 | Draft letter confirming new arbitration date. |
| 08/26/99 | JVP | 0.50 | Draft message to Mr. Parman re discovery responses. Revise same. |
| 08/28/99 | JVP | 0.25 | Draft message to Mr. Parman re discovery responses. Revise same. |
| 08/29/99 | JVP | 1.50 | Draft Defendants' response to the Plaintiffs' first request for production. |
| 08/30/99 | JVP | 1.00 | Revise Defendants' response to the Plaintiffs' first request for production. |
| 08/30/99 | PPW | 0.25 | Review plaintiffs' request for identification and production of documents sent by opposing counsel Tade. |

----- TIME AND FEE SUMMARY -----

John V. Picone, III
Patricia P. White

Associate
Shareholder-Prt

| HOURS | RATE | FEE |
|-------|--------|-----------|
| 4.00 | 125.00 | \$ 500.00 |
| 0.50 | 175.00 | \$87.50 |

TOTALS 4.50 \$ 587.50

Total Fees for this Matter: \$ 587.50

Expenses:

Fax 10.50

Total Expenses for this Matter: \$10.50

Total for this Matter: \$ 598.00

WISHER, SHIRLEY

015840.1045

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

2668646

FOOTHILL-DE ANZA COMMUNITY COL

4
Human Resources

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 08/04/99 | JVP | 1.25 | ✓ Revise administrator's employment policies. Draft complaint procedure. Revise same. |
| 08/05/99 | JVP | 0.50 | ✓ Revise administrator discipline policy. |
| 08/06/99 | PPW | 0.75 | ✓ Continue review and revision of policies for administrators' handbook. |
| 08/09/99 | JVP | 3.50 | ✓ Legal research re the exemption for persons employed pursuant to section 72411 of the Education Code (employment of administrators) from the termination procedures specific in section 87660 (termination of tenured faculty). |
| 08/09/99 | PPW | 1.00 | ✓ Telephone conference with Jane Enright re policies governing administrators; conference with John Picone re legislative changes affecting academic administrators and differences between educational administrators with multi-year contracts and other administrators; review statutes. |
| 08/11/99 | JVP | 1.00 | ✓ Revise the classified administrator discipline procedure. Draft letter to Ms. Enright re policy revision. Revise same. |
| 08/12/99 | JVP | 0.25 | ✓ Final revision to the administrator policies. |
| 08/12/99 | PPW | 0.25 | ✓ Do final revisions of letter and policies for administrators' handbook. |

----- TIME AND FEE SUMMARY -----*

John V. Picone, III
Patricia P. White

Associate
Shareholder-Prt

| HOURS | RATE | FEE |
|-------|--------|-----------|
| 6.50 | 125.00 | \$ 812.50 |
| 2.00 | 175.00 | \$ 350.00 |

TOTALS

8.50

\$1,162.50

Total Fees for this Matter:

\$1,162.50

Expenses:

08/31/99 Computer Research, 8/23 J PICONE

90.00

Total Expenses for this Matter:

\$90.00

Total for this Matter:

\$1,252.50

10/15

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C100699

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 10/13/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 2,076.23

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$2076.23 for legal services for the month of August, 1999, per

Invoice #2668646 in Business Services.

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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| 2,076.23 |
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| \$2,076.23 |

OCT - 4 1999
BUSINESS-SERVICES
2668646

FOOTHILL-DE ANZA COMMUNITY COL

September 29, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through August 31, 1999

Invoice # 2668646 1109

Client Code: 015840

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|---------|------|-------|--|
| 8/25/99 | PPW | 0.25 | Telephone conference with Will Coursey re community service instructor contracts and MOU's; also discuss our contract. |
| 8/30/99 | PPW | 1.00 | Review draft of extensive Academic Personnel Consulting Project report. |

----- TIME AND FEE SUMMARY -----*

| | HOURS | RATE | FEEES |
|-----------------------------|-------|--------|-----------|
| Shirley P. White | 1.25 | 175.00 | \$ 218.75 |
| TOTALS | 1.25 | | \$ 218.75 |
| Legal Fees for this Matter: | | | \$ 218.75 |
| Total for this Matter: | | | \$ 218.75 |

RESOURCES

015840.1021

LITTLER MENDELSON®

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2

FOOTHILL-DE ANZA COMMUNITY COL

2678217

November 18, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through October 31, 1999

Invoice # 2678217 1109
Client Code: 015840

GENERAL

015840.1000

Expenses:

| | |
|---|--------|
| Telephone-Equitrac | 0.04 |
| 10/99 Computer Research, 10/22 J PICONE | 60.00 |
| 10/99 Computer Research, 10/19 J PICONE | 171.25 |

Total Expenses for this Matter:

\$ 231.29

Total for this Matter:

\$ 231.29

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 10/06/99 | SBK | 0.25 | Review of hypotheticals for possible ADA related hypotheticals for the ADA presentation. |

12/8

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C120399

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ.: 12/2/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 3,816.18

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$3,816.18 for legal services for the month of October, 1999,
per Invoice #2678217 in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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|---|---|---|---|---|---|
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| 5 | 0 | 4 | 2 | | |
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|------------|
| 3,816.18 |
| |
| |
| |
| \$3,816.18 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2678217

TOTALS 21.00 \$2,812.50

Total Fees for this Matter: \$2,812.50

Total for this Matter: \$2,812.50

SEX HARASSMENT TRAINING WRKSHP. 015840.1022

Expenses:

Postage 1.21
9/99 Travel-Mileage - - SANDRA B. KLOSTER 09/15 TO 8.68
GIVE PRESENTATION ON SEXUAL HARASSMENT AND
DIVERSITY - 28 MILES

Total Expenses for this Matter: \$ 9.89

Total for this Matter: \$ 9.89

AGLIPAY LAWSUIT 015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 10/05/99 | JVP | 2.50 | Legal research re consolidation of similar claims under California rule of Civil Procedure 1048. Draft letter to Ms. Dalesandro re taking the arbitration off calendar pending the motion to consolidate. Revise same. Draft letter to Mr. Tade re consolidation and discovery. Revise same. |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

5

FOOTHILL-DE ANZA COMMUNITY COL

2678217

| | | | |
|----------|-----|------|--|
| 10/06/99 | PPW | 0.25 | Telephone conference with Jane Enright re opposing counsel filing motion to consolidate Aglipay lawsuit with Banaag lawsuit; advise that court will probably grant motion and would be waste of money to fight it; obtain authorization from Ms. Enright to stipulate to consolidation, take Aglipay arbitration scheduled for next week off calendar and agree to send consolidated cases to arbitration. |
| 10/06/99 | JVP | 0.50 | Telephone conference with Ms. Enright re consolidation. Draft letter to Mr. Tade re same. |
| 10/08/99 | JVP | 0.25 | Revise letter to Mr. Tade re stipulations. |
| 10/14/99 | JVP | 0.25 | Telephone conference with Mr. Tade's office re stipulations. |
| 10/15/99 | JVP | 0.50 | Review letter from Mr. Tade re stipulations. Draft letter to Mr. Tade re stipulations and discovery. |
| 10/25/99 | JVP | 1.50 | Review proposed stipulation for consolidation submitted by opposing counsel. Legal research re partial consolidation under California Code of Civil Procedure section 1048(a). |
| 10/26/99 | JVP | 0.25 | Revise letter to Mr. Cottrell re status of the case. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|---------------------|-----------------|-------------|--------|------------------|
| John V. Picone, III | Associate | 5.75 | 125.00 | \$ 718.75 |
| Patricia P. White | Shareholder-Prt | 0.25 | 175.00 | \$43.75 |
| TOTALS | | 6.00 | | \$ 762.50 |

Total Fees for this Matter:

\$ 762.50

Total for this Matter:

\$ 762.50

Total Current Charges:

\$3,816.18

Jane

2

FOOTHILL-DE ANZA COMMUNITY COL

2682901

Nov.

December 17, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through November 30, 1999

Invoice # 2682901 1109
Client Code: 015840

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 11/04/99 | PPW | 0.50 | Telephone conference with Greg Parman re whether employer must give right of post termination formal hearing to employee who abandoned position and who had pretermination Skelly hearing; review California supreme court decision re due process rights when employee is absent without leave as distinct from a cause termination. |
| 11/05/99 | PPW | 0.50 | Review California Supreme Court case and subsequent case; telephone call to Greg Parman re opinion that under the SEIU "AWOL" provision and case law that employee is not entitled to post termination hearing when she abandoned position and that once District provided the pre termination Skelly hearing her due process rights were satisfied. |
| 11/05/99 | AMS | 0.50 | Checked case cite to make sure it was still good law. |
| 11/08/99 | PPW | 0.25 | Telephone conference with Greg Parman re response to Melanie advising her that district has provided her with all the due process which is due her and that she is not entitled to formal hearing. |

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
 (DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO. **C010300**

MAKE CHECK PAYABLE TO:
Little Mendelson

DATE OF REQ.: 1/4/00

CHECK REQUIRED: ASAP

MAIL TO:
Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 706.55

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
 Check in the amount of \$706.55 for legal services for the month of November, 1999,
 per Invoice #2682901.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

| | | |
|-------------|---------|----------|
| 1 4 4 0 2 0 | 5 0 4 2 | 706.55 |
| | | |
| | | |
| | | |
| | | \$706.55 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2682901

11/23/99 PPW 0.50 ✓ Telephone conference with Greg Parman re Union
grieving denial of post termination hearing for
Melanie Thomas who abandoned her position and
was deemed to have resigned under contract;
review grievance filed by SEIU on behalf of Ms.
Thomas.

11/29/99 PPW 0.25 ✓ Review Melanie Thomas' letter regarding her
work situation and job abandonment.

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEE |
|---------------------|-----------------|-------|--------|-----------|
| Alexander M. Sperry | Associate | 0.50 | 125.00 | \$62.50 |
| Patricia P. White | Shareholder-Prt | 2.00 | 175.00 | \$ 350.00 |
| TOTALS | | 2.50 | | \$ 412.50 |

Total Fees for this Matter: \$ 412.50

Expenses:

Duplication 0.30

Total Expenses for this Matter: \$ 0.30

Total for this Matter: \$ 412.80

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 11/15/99 | JVP | 0.25 | Draft letter to Mr. Lindstrom re stipulation to consolidate the actions. Revise same. |
| 11/16/99 | JVP | 1.75 | Telephone call to Mr. Tade re special appearance at the CMC. |
| 11/22/99 | PPW | 0.25 | Review arbitration review hearing order from court. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEE |
|---------------------|-----------------|-------|--------|-----------|
| John V. Picone, III | Associate | 2.00 | 125.00 | \$ 250.00 |
| Patricia P. White | Shareholder-Prt | 0.25 | 175.00 | \$43.75 |

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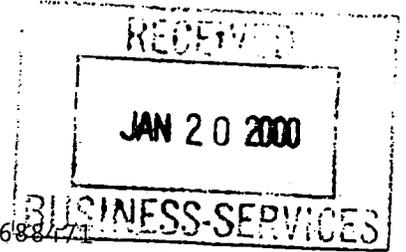
| | | |
|---|--------------------------------|-----------|
| 4 | FOOTHILL-DE ANZA COMMUNITY COL | 2682901 |
| | TOTALS | 2.25 |
| | | \$ 293.75 |

Total Fees for this Matter: \$ 293.75

Total for this Matter: \$ 293.75

Total Current Charges: \$ 706.55

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION



2

FOOTHILL-DE ANZA COMMUNITY COL

Dec

January 17, 2000

Jane

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through December 31, 1999

Invoice # 2688471 1109
Client Code: 015840

GENERAL 015840.1000

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/08/99 | SBK | 0.25 | Preparation of letter to Office of Civil Rights regarding presentation covering provisions of the age discrimination act as it applies to students and telephone call with Jane Enright regarding same. |
| 12/13/99 | SBK | 0.50 | Telephone conference with Robin Moore regarding workplace violence training plans and follow up call with the seminar department and follow up calls to locate the workplace violence video and sample powerpoints. |
| 12/23/99 | SBK | 0.25 | Preparation of letter to Robin Moore and location of workplace violence video and materials for Ms. Moore. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|----------------------------------|-------------|--------|------------------|
| andra B. Kloster Shareholder-Prt | 1.00 | 175.00 | \$ 175.00 |
| TOTALS | 1.00 | | \$ 175.00 |

Total Fees for this Matter: \$ 175.00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C020200

REQUEST NO.

MAKE CHECK PAYABLE TO:

| |
|-------------------------|
| <i>Little Mendelson</i> |
|-------------------------|

DATE OF REQ.: 2/1/00

CHECK REQUIRED: ASAP

MAIL TO:

| |
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| <i>Donna Toyohara</i> |
|-----------------------|

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 418.75

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

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| Check in the amount of 418.75 for legal charges for the month of December, 1999, per attached invoice #2688471 |
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REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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| 418.75 |
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| \$418.75 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2688471

Total for this Matter:

\$ 175.00

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/22/99 | PPW | 0.25 | Telephone call from Will Coursey re prosecution of former book store employee for embezzlement. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|--|-------|--------|---------|
| Patricia P. White Shareholder-Prt | 0.25 | 200.00 | \$50.00 |
| TOTALS | 0.25 | | \$50.00 |

Total Fees for this Matter:

\$50.00

Total for this Matter:

=====
\$50.00

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/01/99 | JVP | 0.25 | Draft letter to Mr. Tade regarding stipulation for consolidation. |
| 12/10/99 | JVP | 0.50 | Revise notice of judgment. Draft letter to Mr. Tade re same. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|--|-------|--------|---------|
| John V. Picone, III Associate | 0.75 | 125.00 | \$93.75 |
| TOTALS | 0.75 | | \$93.75 |

Total Fees for this Matter:

\$93.75

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2688471

Total for this Matter:

\$93.75

THOMAS, MELANIE - GRIEVANCE

015840.1047

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 12/02/99 | PPW | 0.50 | Prepare draft of district's response to resubmission of grievance requesting post-severance appeal; telephone conference with Greg Parman re same. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEEES |
|-----------------|-----------------|-------|--------|-----------|
| tricia P. White | Shareholder-Prt | 0.50 | 200.00 | \$ 100.00 |
| | TOTALS | 0.50 | | \$ 100.00 |

Total Fees for this Matter:

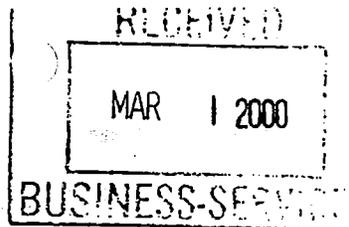
\$ 100.00

Total for this Matter:

\$ 100.00

Total Current Charges:

\$ 418.75



February 28, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

For legal services through January 31, 2000

***** Summary *****

Invoice # 2695586 1109
Client Code: 015840

HUMAN RESOURCES

Total Fees for this Matter:

015840.1021

\$50.00

Total for this Matter:

\$50.00

AGLIPAY LAWSUIT

Total Fees for this Matter:

015840.1039

\$ 300.00

Total for this Matter:

\$ 300.00

THOMAS, MELANIE - GRIEVANCE

Total Expenses for this Matter:

015840.1047

1.87

Total for this Matter:

~~\$ 1.87~~

Total Current Charges:

\$ 351.87

TOTAL AMOUNT DUE:

\$ 351.87

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION

RECEIVED
MAR 14 2000
BUSINESS SERVICES
2697849

2

FOOTHILL-DE ANZA COMMUNITY COL

Feb. N/A *Jane*

March 13, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through February 29, 2000

Invoice # 2697849 1109
Client Code: 015840

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-----------------|--|
| 02/08/00 | PPW | 1.00 | Attendance at meeting with Vice-Chancellor Jane Enright at college district office in Los Altos Hills to discuss recommendation to board not to renew contracts of two academic administrators. |
| 02/10/00 | PPW | 0.50 | Prepare notice to academic administrator of recommendation not to renew contract; revise notice. |
| 02/18/00 | PPW | 0.25 | Review Administrators Handbook re potential reassignment of nonreelected administrator to probationary faculty position; telephone calls from and to Jane Enright re same. |
| 02/21/00 | PPW | 0.50 | Telephone conferences with Jane Enright (2 calls) re academic administrator with unsatisfactory performance evaluation; discuss need to accept promptly administrator's resignation; discuss whether or not district would otherwise be required to offer three year administrator the right to move into a faculty position; also discuss board action to non-reelect Senzaki and place him on paid administrative leave for rest of contract year. |
| 02/24/00 | SBK | 1.25 | Review of and revision of of the Injury and Illness Prevention Program Workpalce Violence Policy and Procedures. |

3/22/00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C032200

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ.: 3/17/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,809.67

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,809.67 for legal services for the month of February, 2000
per Invoice #2697849 in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2697849

02/25/00 CG ~~2.50~~ Telephone conference with Sandy Kloster of Littler and Robin of client re preparing workplace violence prevention plan. Preparing same plan for client.

02/25/00 SBK ~~0.25~~ Telephone conference with Robin Moore and Cheryl Grede regarding the violence prevention policy and the Cal OSHA requirements.

02/28/00 CG ~~1.50~~ Preparing workplace violence prevention plan per Sandy Kloster of Littler and Robin of client.

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEES |
|-------------------|-----------------|-------------------|----------------------|
| Cheryl Grede | 4.00 | 175.00 | \$ 700.00 |
| Patricia P. White | 2.25 | 210.00 | \$ 472.50 |
| Sandra B. Kloster | 1.50 | 190.00 | \$ 285.00 |

| | | | |
|--------|------|--|------------|
| TOTALS | 7.75 | | \$1,457.50 |
|--------|------|--|------------|

Total Fees for this Matter: \$1,457.50

Expenses:

| | |
|-------------|------|
| Duplication | 0.30 |
|-------------|------|

Total Expenses for this Matter: \$ 0.30

Total for this Matter: \$1,457.80

Total Current Charges: \$1,457.80

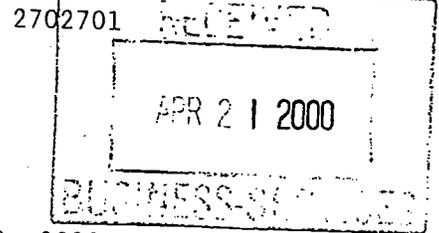
***** PLEASE SEE FOLLOWING PAGE FOR OUTSTANDING BALANCES *****

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION

Jane

2

FOOTHILL-DE ANZA COMMUNITY COL



March
N/A

April 19, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through March 31, 2000

Invoice # 2702701 1109
Client Code: 015840

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-----------------|---|
| 03/01/00 | CG | 4.00 | Preparing workplace violence prevention plan per Sandy Kloster of Littler and Robin Moore of client. |
| 03/02/00 | CG | 2.00 | Preparing workplace violence prevention plan per Sandy Kloster of Littler and Robin Moore of client. |
| 03/03/00 | SBK | 0.75 | Review of and revision of the Workplace Violence Prevention Plan. |
| 03/07/00 | CG | 1.50 | Telephone conference with Robin Moore of client re edits to draft workplace violence prevention plan. |
| 3/07/00 | SBK | 0.25 | Telephone conference with Cheryl Grede regarding the revisions to the Workplace violence policy. |
| 3/10/00 | CG | 2.00 | Updating workplace violence prevention plan per comments from Robin Moore of client. |
| 3/13/00 | CG | 1.00 | Revising workplace violence prevention plan per comments from Robin Moore of client. |
| 3/14/00 | SBK | 2.25 | Preparation for the Workplace Violence Prevention workshop for the college and powerpoint presentation slides. |
| 3/15/00 | CG | 0.25 | Telephone conference with Robin Moore of client re workplace violence prevention plan. |
| 3/16/00 | SBK | 1.75 | Preparation for the presentation on Workplace Violence Prevention and review of the Workplace Violence policy and procedures for inclusion in the presentation. |

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

5/10

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C050100

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 5/2/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 4,123.13

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$4,123.13 for legal services for the month of March, 2000,
per Invoice #2702701 in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2710068

Total for this Matter:

\$ 378.90

MARTINEZ, AUGUSTINE

015840.1048

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 04/03/00 | PPW | 2.00 | Attendance at meeting with Vice Chancellor Jane Enright at district office to discuss serious performance concerns with tenured faculty member at De Anza College; advise re need for evaluation in order to proceed with 90 day notice of unsatisfactory performance; review extensive complaints by students and student class notes. |
| 04/04/00 | PPW | 0.25 | Review draft memorandum from Dean Enrique Riveros-Schafer to Augustine Martinez re student complaints; telephone conference with Jane Enright; suggest revisions to memorandum. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEES |
|---------------------------------|-------|--------|-----------|
| tricia P. White Shareholder-Prt | 2.25 | 210.00 | \$ 472.50 |
| TOTALS | 2.25 | | \$ 472.50 |

Total Fees for this Matter:

\$ 472.50

Total for this Matter:

\$ 472.50

Total Current Charges:

\$2,653.25

[Handwritten signature]
5/23/00

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2710068

TOTALS 10.00 \$1,768.75

Total Fees for this Matter: \$1,768.75

Expenses:

Duplication 0.90
Fax 7.50
12/00 Travel-Mileage - - CHERYL A. GREDE 03/31 24.70
CONFERENCE ON-SITE WITH ROBIN MOORE OF CLIENT
RE: PREPARATION OF WORKPLACE VIOLENCE
PREVENTION PLAN - 76 MILES

Total Expenses for this Matter: \$33.10

Total for this Matter: \$1,801.85

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 04/03/00 | DJM2 | 2.00 | Draft and revise stipulation and order regarding continuing of arbitration. |
| 04/04/00 | DJM2 | 0.50 | Review arbitration stipulation and draft letter re same. |
| 04/18/00 | DJM2 | 0.25 | Prepare stipulation re arbitration for filing. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEES |
|----------------------------|-------|--------|-----------|
| Daniel J. Muller Associate | 2.75 | 135.00 | \$ 371.25 |
| TOTALS | 2.75 | | \$ 371.25 |

Total Fees for this Matter: \$ 371.25

Expenses:

Duplication 7.65

Total Expenses for this Matter: \$ 7.65

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C052600

MAKE CHECK PAYABLE TO:

| |
|--------------------------|
| <i>Littler Mendelson</i> |
|--------------------------|

DATE OF REQ.: 5/24/00

CHECK REQUIRED: ASAP

MAIL TO:

| |
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| <i>Donna Toyohara</i> |
|-----------------------|

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 2,653.25

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

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|---|
| Check in the amount of \$2,653.25 for legal services for April, 2000, per |
| Invoice #2710068. |
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REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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RECEIVED
 22 2000
 BUSINESS SERVICES

LITTLER MENDELSON®
 A PROFESSIONAL CORPORATION

2

FOOTHILL-DE ANZA COMMUNITY COL

2710068

April

May 18, 2000

MR. JIM KELLER
 VICE CHANCELLOR FOR BUSINESS SERVICES
 FOOTHILL-DE ANZA COMMUNITY COLLEGE
 DISTRICT
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CA 94022
 PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through April 30, 2000

Invoice # 2710068 1109
 Client Code: 015840

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-----------------|---|
| 04/10/00 | CG | 2.00 | Editing draft workplace violence plan per comments provided by Robin Moore of client. |
| 04/11/00 | CG | 3.00 | Revising draft workplace violence prevention program per comments provided by Robin Yates Moore of client. |
| 04/12/00 | CG | 1.50 | Preparing draft injury and illness prevention plan and code of safe practices per Alan Foden of client. |
| 04/13/00 | SBK | 0.75 | Review of further revisions to the Illness and Injury Prevention Plan and review of the Code of Safe Practices. |
| 4/17/00 | CG | 2.00 | Revising workplace violence prevention plan per comments from Robin Yates Moore of client. |
| 4/17/00 | SBK | 0.50 | Review of the revisions to the workplace violence policy and Telephone conference with Ms. Grede regarding the revisions. |
| 4/27/00 | CG | 0.25 | Telephone conference with Robin Yates Moore of client regarding final draft of workplace violence prevention plan and review of materials to be used for client's training seminar on May 19, 2000. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|----------------|-------|--------|------------|
| eryl Grede | 8.75 | 175.00 | \$1,531.25 |
| Ira B. Kloster | 1.25 | 190.00 | \$ 237.50 |

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION

RECEIVED
JUL 31 2000
BUSINESS-SERVICES

2

FOOTHILL-DE ANZA COMMUNITY COL

2724486

*June 2000
1999*

Jane

July 27, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through June 30, 2000

Invoice # 2724486 1109
Client Code: 015840

RISK MANAGEMENT 015840.1007

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 06/19/00 | PPW | 0.25 | Review fax from Annette Perez re request from AIG claims manager; telephone conference with Annette Perez re persons who should receive litigation status reports. |

----- TIME AND FEE SUMMARY -----*

| | HOURS | RATE | FEES |
|---------------------------------|-------------|--------|----------------|
| tricia P. White Shareholder-Prt | 0.25 | 210.00 | \$52.50 |
| TOTALS | 0.25 | | \$52.50 |

Total Fees for this Matter: \$52.50

Expenses:

Fax 4.50

Total Expenses for this Matter: \$ 4.50

Total for this Matter: \$57.00

8/2

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO. C080100

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ: 8/1/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 690.01

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$690.01 for legal services fo June 2000
per invoice #2724486.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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| \$690.01 |

3

FOOTHILL-DE ANZA COMMUNITY COL

2724486

HUMAN RESOURCES

015840.1021

Expenses:

Duplication

16.50

Total Expenses for this Matter:

\$16.50

Total for this Matter:

\$16.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 06/26/00 | PPW | 0.25 | Review motion for trial de novo on behalf of Aglipay, Cademas, Santa Lucia, Faraon and Pinpin. |
| 06/27/00 | PPW | 0.25 | Telephone conference with Jane Enright re winning judicial arbitration, Aglipay request to proceed to trial and our plans to renew summary judgment motion. |
| 06/30/00 | PPW | 0.25 | Review letter from opposing counsel Jeff Tade about scheduling depositions. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|--|-------|--------|-----------|
| Patricia P. White Shareholder-Prt | 0.75 | 210.00 | \$ 157.50 |
| TOTALS | 0.75 | | \$ 157.50 |

Total Fees for this Matter:

\$ 157.50

Expenses:

Duplication
Postage

456.75
2.20

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2724486

Telephone-Equitrac

0.06

Total Expenses for this Matter:

\$ 459.01

Total for this Matter:

\$ 616.51

[Handwritten signature]
8/1/00

Total Current Charges:

\$ 690.01

1999-2000

Mandated Costs

Atkinson, Andelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-----------------|--------------|-------------|-----------------|
| July 1, 1999 | 44.75 | 150.00 | 6,712.50 |
| August | 48.25 | 150.00 | 7,237.50 |
| September | 113.75 | 150.00 | 17,062.25 |
| October | 45.75 | 150.00 | 6,862.50 |
| November | 58.25 | 150.00 | 8,737.50 |
| December | 47 | 150.00 | 7,050.00 |
| January 1, 2000 | 2.25 | 150.00 | 337.50 |
| February | 7.75 | 150.00 | 1,162.50 |
| March | 4.25 | 150.00 | 637.50 |
| April | N/A | | |
| May | N/A | | |
| June | 0.5 | 150.00 | 75.00 |
| | <hr/> 372.5 | | <hr/> 55,874.75 |

KINSON, ANDELSON, LOYA, RUUD & RENO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

RECEIVED

AUG 24 1999

VICE CHAIRMAN OF
 HUMAN RESOURCES

July

DATE 7/31/99

CLIENT# 005140
 GAC

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 28,654.35

CREDITS & ACCOUNT CHANGES

| | |
|------------------------------------|------------------|
| /99 PAYMENT ON ACCOUNT - THANK YOU | 22,419.41 |
| /99 PAYMENT ON ACCOUNT - THANK YOU | 6,234.94 |
| CASH RECEIVED: | 28,654.35 |

**PROFESSIONAL SERVICES RENDERED
 RE: GENERAL LEGAL ADVICE**

| | | |
|---|------|------------|
| 99 EBH PREPARE ARBITRATION BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| 99 PJL LEGAL RESEARCH RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION GRIEVANCE BRIEF | .25 | 37.50 ✓ |
| 99 EBH REVIEW TRANSCRIPT RE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.00 | 150.00 ✓ |
| 99 EBH PREPARE FOR ARBITRATION BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 | 1,200.00 ✓ |
| 99 PJL PREPARE OUTLINE RE CLOSING BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |
| 9 EBH LEGAL RESEARCH; PREPARE BRIEF RE | | |

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
REQUEST FOR CHECK
 (DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

8/31

C081299

CHECK
 REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 8/25/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 6,714.70

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$6,714.70 for legal services for the month of July, 1999, per attached statement.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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| \$6,714.70 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 7/31/99

CLIENT# 005140

GAC

PAGE# 2

FOOTHILL-DEANZA COMMUNITY COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

PROFESSIONAL ACHIEVEMENT AWARD
ARBITRATION

4.00 600.00 ✓

14/99 EBH PREPARE BRIEF RE PROFESSIONAL
ACHIEVEMENT AWARD ARBITRATION

7.00 1,050.00 ✓

19/99 EBH REVIEW TRANSCRIPT; PREPARE SUMMARY RE
BRIEF PREPARATION IN PROFESSIONAL
ACHIEVEMENT AWARD ARBITRATION

5.25 787.50 ✓

20/99 EBH PREPARE TRANSCRIPT SUMMARY FOR BRIEF RE
PROFESSIONAL ACHIEVEMENT AWARD
ARBITRATION

8.00 1,200.00 ✓

21/99 EBH REVIEW TRANSCRIPT; PREPARE SUMMARY RE
BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD
ARBITRATION

5.50 825.00 ✓

FEES: 6,712.50

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

1/99 PHOTOCOPIES

2.20

CURRENT DISBURSEMENTS:

2.20

TOTAL CASH RECEIVED: 28,654.35

INSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 7/31/99

CLIENT# 005140

GAC

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CURRENT FEES: 6,712.50

TOTAL CURRENT DISBURSEMENTS: 2.20

TOTAL CURRENT BILLING: 6,714.70

BALANCE DUE: 6,714.70

CLIENT NO. 127735

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|---------|---------|----------|----------|----------|
| 714.70 | .00 | .00 | .00 | .00 |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

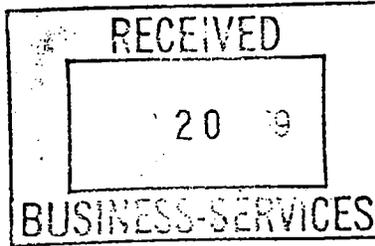
CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

Jane August
DATE 8/31/99

CLIENT# 005140
GAC



THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 6,714.70

ADJUSTMENTS

| | |
|---|------------------|
| '99 DISBURSEMENT ADJUSTMENT FROM STATEMENT DATED MAY 1999 | 772.00- |
| '99 DISBURSEMENT ADJUSTMENT FROM STATEMENT DATED MAY 1999 | 1,486.95- |
| ADJUSTMENTS: | 2,258.95- |

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | |
|---|------|----------|
| '99 EBH TELEPHONE R. BEZEMEK RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEFING SCHEDULE | .50 | 75.00 ✓ |
| '99 EBH CORRESPONDENCE R. BEZEMEK; TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEFING SCHEDULE | .75 | 112.50 ✓ |
| '99 EBH PREPARE FOR PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEF | 3.25 | 487.50 ✓ |
| '99 EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.00 | 600.00 ✓ |
| '99 EBH CORRESPONDENCE R. BEZEMEK RE REVISED BRIEFING SCHEDULE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
| '99 EBH TELEPHONE R. BEZEMEK RE REVISED BRIEFING SCHEDULE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |

9/29

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C091899

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 9/27/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 7,392.01

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$7,392.01 for general legal services for the month of August, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
| | |

| |
|------------|
| 7,392.01 |
| |
| |
| \$7,392.01 |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 8/31/99

CLIENT# 005140
 GAC
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE | |
|-------|-----|--|-----------------|
| 12/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 3.50 525.00 ✓ |
| 18/99 | EBH | CORRESPONDENCE J. ENRIGHT RE FACULTY ASSOCIATION BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 75.00 ✓ |
| 10/99 | EBH | REVIEW FACULTY ASSOCIATION OPENING BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 2.50 375.00 ✓ |
| 23/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.50 975.00 ✓ |
| 24/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.75 1,012.50 ✓ |
| 25/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.50 675.00 ✓ |
| 25/99 | JJH | CONFERENCE OFFICE RE RESPONSE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 37.50 ✓ |
| 30/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 1,200.00 ✓ |
| 31/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.50 975.00 ✓ |
| | | FEES: | 7,237.50 |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE

8/31/99

CLIENT# 005140

GAC

PAGE#

3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

DISBURSEMENTS

MISCELLANEOUS DISBURSEMENTS

| | |
|--|---------------|
| /99 POSTAGE | 3.79 |
| /99 DOCUMENT PREPARATION AND WORD PROCESSING | 70.00 |
| /99 LONG DISTANCE AND TELEPHONE TOLLS | .72 |
| /99 PHOTOCOPIES | 80.00 |
| CURRENT DISBURSEMENTS: | 154.51 |

TOTAL ADJUSTMENTS 2,258.95-

TOTAL CURRENT FEES: 7,237.50

TOTAL CURRENT DISBURSEMENTS: 154.51

TOTAL CURRENT BILLING: 7,392.01

BALANCE DUE: 11,847.76

ENT NO. 128886

Pa. #6714.70
JK

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480

DATE 8/31/99

CLIENT# 005140
GAC
PAGE# 4

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|----------|----------|----------|----------|
| 7,392.01 | 4,455.75 | .00 | .00 | .00 |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

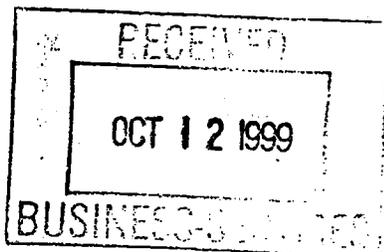
(562) 653-3200

(714) 826-5480

September Jane

DATE 9/30/99

CLIENT# 005140
GAC



THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY COLLEGE DISTRICT

ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 11,847.76

CREDITS & ACCOUNT CHANGES

| | | |
|------------------------------------|----------------|----------|
| /99 PAYMENT ON ACCOUNT - THANK YOU | | 6,714.70 |
| | CASH RECEIVED: | 6,714.70 |

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|---------|--|------|------------------|
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |
| /99 EBH | TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.50 | 1,125.00 ✓ |
| /99 EBH | TELEPHONE J. ENRIGHT; PREPARE AUDIT RESPONSE RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.00 | 150.00 ✓ |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 2.25 | 337.50 ✓ |
| /99 PJJ | PREPARE AUDIT RESPONSE | .25 | 37.50 |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.75 | 862.50 ✓ |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |

10/26

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C101199

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 10/19/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 17,600.33

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$17600.33 for legal services for the month of September, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | | |
|-------------|---------|-------------|
| 1 4 4 0 2 0 | 5 0 4 2 | 17,600.33 |
| | | |
| | | |
| | | |
| | | \$17,600.33 |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 828-5480

DATE 9/30/99

CLIENT# 005140
 GAC
 PAGE# 2

**FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022**

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE |
|------|--|----------------------|
| 5/99 | PJL PREPARE AUDIT RESPONSE | .25 37.50 |
| 6/99 | EBH PREPARE AUDIT RESPONSE | .25 37.50 |
| 6/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.75 262.50 ✓ |
| 6/99 | P04 TELEPHONE AUDITOR RE AUDIT RESPONSE | .25 37.50 |
| 7/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.25 637.50 ✓ |
| 7/99 | JJH CONFERENCE OFFICE; LEGAL RESEARCH RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 75.00 ✓ |
| 0/99 | EBH TELEPHONE R. BEZEMEK RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 37.50 ✓ |
| 0/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.00 750.00 ✓ |
| 1/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.25 1,087.50 ✓ |
| 1/99 | PJL LEGAL RESEARCH RE JURISDICTIONAL ARGUMENTS IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 37.50 ✓ |
| 2/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.50 975.00 ✓ |
| 3/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.00 750.00 ✓ |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE

9/30/99

CLIENT# 005140

GAC

PAGE#

3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | | | |
|---------|---|------|------------|
| '99 JJH | CONFERENCE OFFICE; REVIEW BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
| '99 JJH | CONFERENCE OFFICE; LEGAL RESEARCH RE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.00 | 150.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.75 | 712.50 ✓ |
| '99 PJL | LEGAL RESEARCH; CONFERENCE OFFICE RE ARGUMENT ISSUE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |
| 99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |
| 99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| 99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.25 | 1,087.50 ✓ |
| 99 EBH | TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 9.00 | 1,350.00 ✓ |
| 99 EBH | TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEF | .50 | 75.00 ✓ |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480

DATE 9/30/99

CLIENT# 005140
GAC
PAGE# 4

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE |
|-----------|--|------------------|
| 10/99 GBT | LEGAL RESEARCH RE CITE CHECK PAA ARBITRATION BRIEF | 3.00 450.00 ✓ |
| 30/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 10.00 1,500.00 ✓ |
| | FEES: | 17,212.50 |

| DISBURSEMENTS | MISCELLANEOUS DISBURSEMENTS |
|--|-----------------------------|
| 21/99 AUTOMATED LEGAL RESEARCH | 5.00 |
| 21/99 AUTOMATED LEGAL RESEARCH | 44.00 |
| 21/99 AUTOMATED LEGAL RESEARCH | 79.00 |
| 22/99 AUTOMATED LEGAL RESEARCH | 64.00 |
| 22/99 AUTOMATED LEGAL RESEARCH | 32.00 |
| 22/99 AUTOMATED LEGAL RESEARCH | 32.00 |
| 22/99 AUTOMATED LEGAL RESEARCH | 24.00 |
| 30/99 FAX/TELECOPY CHARGE | 1.03 |
| 30/99 LONG DISTANCE AND TELEPHONE TOLLS | 100.00 |
| 30/99 DOCUMENT PREPARATION AND WORD PROCESSING | 6.80 |
| 30/99 PHOTOCOPIES | |
| CURRENT DISBURSEMENTS: | 387.83 |

TOTAL CASH RECEIVED: 6,714.70
TOTAL CURRENT FEES: 17,212.50

TKINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 9/30/99

CLIENT# 005140
 GAC
 PAGE# 5

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CURRENT DISBURSEMENTS: 387.83
 TOTAL CURRENT BILLING: 17,600.33
 BALANCE DUE: 22,733.39

MENT NO. 130056

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|---------|----------|----------|----------|----------|
| 600.33 | 5,133.06 | .00 | .00 | .00 |

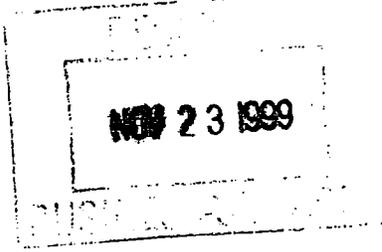
O Glover

DATE 10/31/99

CLIENT# 005140
PML

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480



THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 22,733.39

CREDITS & ACCOUNT CHANGES

10/4/99 PAYMENT ON ACCOUNT - THANK YOU

CASH RECEIVED: 7,392.01

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-----------|--|------|------------|
| 11/99 EBH | PREPARE BRIEF: CORRESPONDENCE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 | 1,200.00 ✓ |
| 11/99 JJH | REVIEW OPENING BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.50 | 225.00 ✓ |
| 11/99 SLK | REVIEW CITES RE PAA ARBITRATION BRIEF | 4.50 | 675.00 ✓ |
| 12/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.00 | 600.00 ✓ |
| 3/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| 4/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.00 | 1,050.00 ✓ |
| 4/99 GBT | PREPARE BRIEF | 2.50 | 162.50 ✓ |
| 4/99 PJL | LEGAL RESEARCH; PREPARE CLOSING BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480

DATE 10/31/99

CLIENT# 005140
PML
PAGE# 2

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | | | |
|-----------|--|-------|------------------|
| 05/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 12.00 | 1,800.00 ✓ |
| 05/99 GBT | LEGAL RESEARCH RE AUTHORITY OF GOVERNING BOARD | 1.00 | 65.00 |
| 05/99 PJL | LEGAL RESEARCH RE BOARD POLICY ISSUE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |

FEEES: 6,715.00

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | |
|--|--------|
| 30/99 AUTOMATED LEGAL RESEARCH | 30.00 |
| 30/99 AUTOMATED LEGAL RESEARCH | 32.00 |
| 30/99 AUTOMATED LEGAL RESEARCH | 22.50 |
| 01/99 AUTOMATED LEGAL RESEARCH | 52.50 |
| 01/99 AUTOMATED LEGAL RESEARCH | 50.00 |
| 01/99 AUTOMATED LEGAL RESEARCH | 84.00 |
| 01/99 OVERNIGHT DELIVERY | 27.75 |
| 04/99 AUTOMATED LEGAL RESEARCH | 7.50 |
| 04/99 AUTOMATED LEGAL RESEARCH | 5.00 |
| 04/99 AUTOMATED LEGAL RESEARCH | 15.00 |
| 05/99 AUTOMATED LEGAL RESEARCH | 190.00 |
| 06/99 OUTSIDE DUPLICATION COSTS | 69.15 |
| 06/99 OVERNIGHT DELIVERY | 17.75 |
| 31/99 DOCUMENT PREPARATION AND WORD PROCESSING | 600.00 |

CURRENT DISBURSEMENTS: 1,203.15

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 10/31/99

CLIENT# 005140

PML

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CASH RECEIVED: 7,392.01

TOTAL CURRENT FEES: 6,715.00

TOTAL CURRENT DISBURSEMENTS: 1,203.15

TOTAL CURRENT BILLING: 7,918.15

BALANCE DUE: 23,259.53

EMENT NO. 131214

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|-----------|----------|----------|----------|
| 7,918.15 | 15,341.38 | .00 | .00 | .00 |

INVOICE

alphagraphics®

Printshops Of The Future

Rose Pavilion
4247-14 Rosewood Drive
Pleasanton, CA 94588
FAX: (925) 847-0763 Phone: (925) 460-0129

No. 11448

Date 10/6/99

Customer P.O. No.

5140

SOLD TO

Atkinson, Anderson, Loya, Rudd & Romo
5776 Stoneridge Mall Rd. #200
Pleasanton, CA 94588
Cecilia
925-227-9200

| QUANTITY | DESCRIPTION | AMOUNT |
|---|---|---|
| 4 | Collective Bargaining Agreement/Bonnie Bogue & Bound., 8.5 x 11 White 20# Bond, 136 originals, copied on 1 side | 63.88 |
| <p>AP OCT 19 REC'D</p> <p><input checked="" type="checkbox"/> BILL CLIENT <i>5140. DISB 10/99</i></p> <p><input checked="" type="checkbox"/> BILLED</p> | | |
| <p>Sales Rep: KRIS Account Type: Charge</p> <p>Notification: none Wanted: Wed 10/6 4:30 PM Duplication & Binding</p> | | <p>SUB-TOTAL 63.88</p> <p>SALES TAX 5.27</p> <p>SHIPPING</p> <p>TOTAL 69.15</p> |
| REMARKS | DEPOSITS | |

X *Cecilia Anderson* Received By

Date Received

PAYMENT TERMS: I understand all invoices are payable thirty days after invoice date and that a service charge of 1.5% per month will be added to past due accounts. In the event payment is not made and the account is referred to a collection agency, or if legal action is required I will pay attorney's fees resulting from such action.

PLEASE PAY FROM THIS INVOICE

Send remittance to:
AlphaGraphics #200
4247-14 Rosewood Drive
Pleasanton, CA 94588

Phone (925) 460-0129 FAX (925) 847-0763

White Copy - Store Retains **250** Yellow Copy - Customer



Invoice No: 7-729-82807
 Invoice Date: Oct 15, 1999
 Account Number: 1043-8222-3
 Page 16 of 17

Payment Type Detail (Original)

Shipped off: Oct 05, 1999 Payor: Third Party Reference: 5230

Distance Based Pricing, Region 2

| | | | |
|----------------|--------------------------|-------------------------------------|---------------------|
| Invoice Number | 815478094224 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | PETER LUCCY | LEO ZUBER S |
| Package Type | FedEx Letter | ATKINSON ANDELSON LOYA RUUD | ILLEGIBLE |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | ILLEGIBLE |
| Pieces | 1 | PLEASANTON CA 94588-2836 | RIPON CA 95366 |
| Weight | 0 | | |
| Delivered | Oct 06, 1999 09:17 | Transportation Charge | 12.75 |
| Area Code | AM | Total Transportation Charges | USD \$ 12.75 |
| Signed by | C.LUIS | | |
| Handle ID | 000 | | |

Ex Internal Use: 280180840/0000188/_/_

Shipped off: Oct 06, 1999 Payor: Third Party Reference: 5140

Distance Based Pricing, Region 2

| | | | |
|----------------|--------------------------|-------------------------------------|---------------------|
| Invoice Number | 815478094235 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | ELIZABETH HEAREY | BONNIE BOGUE |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | ARBITRATOR |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 618 CURTIS ST |
| Pieces | 1 | PLEASANTON CA 94588-2836 | ALBANY CA 94706 |
| Weight | 2.0 lbs | | |
| Delivered | Oct 07, 1999 09:50 | Transportation Charge | 17.75 |
| Area Code | A1 | Total Transportation Charges | USD \$ 17.75 |
| Signed by | B.BOGUE | | |
| Handle ID | 000 | | |

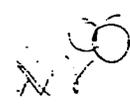
Ex Internal Use: 281189570/0001488/_/_

Shipped off: Oct 06, 1999 Payor: Third Party Reference: 7215-12

Distance Based Pricing, Region 2

| | | | |
|----------------|--------------------------|-------------------------------------|------------------------------|
| Invoice Number | 815478094246 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | MARK WILLIAMS | CLERK OF THE COURT |
| Package Type | FedEx Letter | ATKINSON ANDELSON LOYA RUUD | STANISLAUS CO SUPERIOR COURT |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 11001 ST |
| Pieces | 1 | PLEASANTON CA 94588-2836 | MODESTO CA 95354 |
| Weight | 0 | | |
| Delivered | Oct 07, 1999 10:25 | Transportation Charge | 12.75 |
| Area Code | AA | Total Transportation Charges | USD \$ 12.75 |
| Signed by | D.DULANEY | | |
| Handle ID | 000 | Payor Detail Subtotal | USD \$ 537.25 |

Ex Internal Use: 282043090/0000188/_/_





Invoice No: 7-729-82807
Invoice Date: Oct 15, 1999
Account Number: 1043-8222-3
 Page 15 of 17

Payment Type Detail (Original)

Shipped off: Oct 01, 1999 Payor: Third Party Reference: 6029

Distance Based Pricing, Region 2

| | | | |
|---------------------|--------------------------|-------------------------------------|--------------------------------|
| bill | 815478094198 | Sender | Recipient |
| Service Type | FedEx Priority Overnight | MARLEEN SACKS | CLERK OF THE COURT |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | CONTRA COSTA COUNTY SUPERIOR C |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 725 COURT STREET |
| Pieces | 1 | PLEASANTON CA 94588-2836 | MARTINEZ CA 94553 |
| Weight | 1.0 lbs | | |
| Delivered | Oct 04, 1999 09:30 | Transportation Charge | 16.25 |
| Service | | | |
| Area Code | AA | Total Transportation Charges | USD \$ 16.25 |
| Shipped by | E.MARTINE | | |
| Handle ID | 000 | | |

edEx Internal Use: 278242830/0001488/_/_

Shipped off: Oct 01, 1999 Payor: Third Party Reference: 5256 005

Distance Based Pricing, Region 2

| | | | |
|---------------------|--------------------------|-------------------------------------|---------------------------|
| bill | 815478094202 | Sender | Recipient |
| Service Type | FedEx Priority Overnight | JOSHUA E MORRISON | DARON TONE ESQ |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | 388 MARKET STREET STE 670 |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | SAN FRANCISCO CA 94111 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | |
| Weight | 6.0 lbs | | |
| Delivered | Oct 04, 1999 10:22 | Transportation Charge | 22.00 |
| Service | | | |
| Area Code | A1 | Total Transportation Charges | USD \$ 22.00 |
| Shipped by | R.BARBA | | |
| Handle ID | 000 | | |

Changed to 5140

edEx Internal Use: 278242830/0001488/_/_

Shipped off: Oct 01, 1999 Payor: Third Party Reference: 5041

Distance Based Pricing, Region 2
 RELEASE SIGNATURE ON FILE

| | | | |
|---------------------|--------------------------|-------------------------------------|------------------------|
| bill | 815478094213 | Sender | Recipient |
| Service Type | FedEx Priority Overnight | ELIZABETH B HEAREY | JANE ENRIGHT |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | 201 AON AVE 22 |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | MOUNTAIN VIEW CA 94043 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | |
| Weight | 2.0 lbs | | |
| Delivered | Oct 02, 1999 11:02 | Transportation Charge | 17.75 |
| Service | | Saturday Delivery | 10.00 |
| Area Code | AA | Total Transportation Charges | USD \$ 27.75 |
| Shipped by | ELIZABETH HEAREY | | |
| Handle ID | 000 | | |

edEx Internal Use: 278224340/0001488/_/02

12/8

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C111699

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 11/23/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 7,918.15

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
Check in the amount of \$7,918.15 for legal services for the month of October, 1999,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

Table with 2 columns and 5 rows containing numbers: 1 4 4 0 2 0 and 5 0 4 2

Table with 1 column and 5 rows containing numbers: 7,918.15 and \$7,918.15

CL. JITS & ACCOUNT CHANGES

15/99 PAYMENT ON ACCOUNT - THANK YOU

7,918.15

CASH RECEIVED:

7,918.15

*Doc*PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | | |
|-------|-----|---|------|----------|
| 01/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.50 | 675.00 ✓ |
| 01/99 | SLK | CHECK CITES RE SURREBUTTAL BRIEF IN PAA ARBITRATION | 2.00 | 300.00 ✓ |
| 02/99 | EBH | PREPARE BRIEF RE PAA ARBITRATION | 3.25 | 487.50 ✓ |
| 02/99 | SLK | REVISE SUPREME COURT CITES IN PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| 06/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.00 | 600.00 ✓ |
| 07/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 1.50 | 225.00 ✓ |
| 08/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.00 | 600.00 ✓ |
| 09/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.00 | 600.00 ✓ |
| 2/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 3.00 | 450.00 ✓ |
| 3/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 5.50 | 825.00 ✓ |
| 4/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 5.25 | 787.50 ✓ |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 853-3200

(714) 826-5480

DATE 12/31/99

CLIENT# 005140

PML

PAGE# 2

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | | | |
|-----------|--|--------|----------|
| 14/99 EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 15/99 EBH | PREPARE PAA ARBITRATION BRIEF | 4.25 | 637.50 ✓ |
| 15/99 EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 15/99 GBT | REVIEW PAA ARBITRATION BRIEF | 3.00 | 450.00 ✓ |
| 16/99 EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 17/99 EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| 7/99 EBH | PREPARE PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| 7/99 EBH | CORRESPONDENCE CLIENT RE PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| | | FEEES: | 7,050.00 |

DISBURSEMENTS
RE: GENERAL LEGAL ADVICE

1/99 FAX/TELECOPY CHARGES 48.00

CURRENT DISBURSEMENTS: 48.00

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | |
|--|--------|
| 01/99 AUTOMATED LEGAL RESEARCH | 58.25 |
| 01/99 AUTOMATED LEGAL RESEARCH | 100.00 |
| 01/99 AUTOMATED LEGAL RESEARCH | 5.00 |
| 01/99 AUTOMATED LEGAL RESEARCH | 155.00 |
| 02/99 AUTOMATED LEGAL RESEARCH | 55.00 |
| 31/99 LONG DISTANCE AND TELEPHONE TOLLS | 25.84 |
| 31/99 PHOTOCOPIES | 2.20 |
| 31/99 DOCUMENT PREPARATION AND WORD PROCESSING | 150.00 |

CURRENT DISBURSEMENTS: 549.29

TOTAL CASH RECEIVED: 7,918.15

TOTAL CURRENT FEES: 7,050.00

TOTAL CURRENT DISBURSEMENTS: 597.29

TOTAL CURRENT BILLING: 7,647.29

BALANCE DUE: 14,830.57

EMENT NO. 133507

TKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|----------|----------|----------|----------|
| 7,647.29 | 7,183.28 | .00 | .00 | .00 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

1121

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C011900

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 1/18/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 7,647.29

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

| |
|--|
| Check in the amount of \$7647.29 for legal services for the month of |
| December, 1999, per statement in Business Services. |
| |
| |
| |
| |
| |

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
| | |
| | |

| |
|------------|
| 7,647.29 |
| |
| |
| |
| \$7,647.29 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

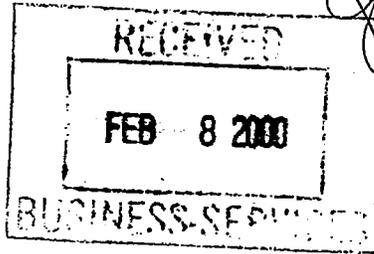
ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480



DATE 1/31/00

CLIENT# 005140

PHL

Jane

Jm

FOOTHILL-DEANZA COMMUNITY COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 14,830.57

CREDITS & ACCOUNT CHANGES

| | |
|--|-----------|
| 1/04/00 PAYMENT ON ACCOUNT - THANK YOU | 9,442.23 |
| 1/24/00 PAYMENT ON ACCOUNT - THANK YOU | 7,647.29 |
| CASH RECEIVED: | 17,089.52 |

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | |
|---|------|---------|
| 1/10/00 EBH REVIEW CORRESPONDENCE R. BEZEMEK RE PAA ARBITRATION | .25 | 37.50 ✓ |
| 1/10/00 EBH CORRESPONDENCE B. BOGUE RE PAA ARBITRATION | .50 | 75.00 ✓ |
| 1/10/00 EBH CORRESPONDENCE CLIENT RE PROPOSED RESPONSE TO ARBITRATOR IN PAA ARBITRATION | .50 | 75.00 ✓ |
| 1/11/00 EBH REVIEW AND REVISE CORRESPONDENCE J. ENRIGHT AND B. BOGUE RE PAA ARBITRATION | .50 | 75.00 ✓ |
| 1/11/00 EBH CORRESPONDENCE CLIENT RE PAA ARBITRATION. REVIEW CORRESPONDENCE B. BOGUE | .50 | 75.00 ✓ |
| 1/16/00 PJL PREPARE FOR FRISK WORKSHOP | .50 | 75.00 |
| 1/18/00 PJL PREPARE FOR FRISK WORKSHOP; REVIEW EVALUATION ARTICLES AND PROCEDURES | 1.50 | 225.00 |

2/17

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C020900

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loys, Ruud & Romo

DATE OF REQ.: 2/14/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,640.62

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,640.62 for legal services for the month of January, 2000 per Statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | | |
|-------------|---------|------------|
| 1 4 4 0 2 0 | 5 0 4 2 | 1,640.62 |
| | | |
| | | |
| | | |
| | | \$1,640.62 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 1/31/00

CLIENT# 005140
 PML
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | | | |
|------------|--|-----------------|-------------------|
| '19/00 PJL | PREPARE FOR FRISK WORKSHOP | 1.50 | .00 |
| '20/00 PJL | PREPARE FOR FRISK WORKSHOP | 1.00 | .00 |
| '21/00 PJL | PREPARE FOR AND PRESENT FRISK WORKSHOP | 5.00 | 750.00 |
| | FEEES: | | 1,387.50 |

OK

DISBURSEMENTS
 MISCELLANEOUS DISBURSEMENTS

| | | |
|--------|--|----------|
| '15/99 | OVERNIGHT DELIVERY | 12.75 |
| '17/99 | OUTSIDE DUPLICATION COSTS | 38.05 |
| '17/99 | OVERNIGHT DELIVERY | 32.50 |
| '17/99 | OVERNIGHT DELIVERY | 16.25 |
| '11/00 | FRISK WORKBOOKS AND REFERENCE MANUALS (70 MANUALS) | 1,773.85 |
| '31/00 | LONG DISTANCE AND TELEPHONE TOLLS | .39 |
| '31/00 | PHOTOCOPIES | 5.40 |
| '31/00 | POSTAGE | 1.21 |
| '31/00 | FRISK WORKBOOKS AND REFERENCE MANUALS (25 MANUALS) | 631.67 |

CURRENT DISBURSEMENTS: 2,512.07

TOTAL CASH RECEIVED: 17,089.52

TOTAL CURRENT FEES: 1,387.50

TOTAL CURRENT DISBURSEMENTS: 2,512.07

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200 (714) 826-5480

DATE 1/31/00

CLIENT# 006140

PML

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CURRENT BILLING: 3,899.57

BALANCE DUE: 1,640.62

STATEMENT NO. 134643

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|---------|----------|----------|----------|
| 1,640.62 | .00 | .00 | .00 | .00 |



Invoice No: 7-817-42943
 Invoice Date: Jan 14, 2000
 Account Number: 1129-1646-6
 Page 4 of 5

Payment Type Detail (Original)

| | | | | |
|------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------|
| Dropped off: Dec 16, 1999 | Payor: Shipper | Reference: 5195 | / a/o | |
| • Distance Based Pricing, Region 2 | | | | |
| Airbill | 815474934099 | <u>Sender</u> | <u>Recipient</u> | |
| Service Type | FedEx Priority Overnight | JOSHUA E MARRISON | CASMALIA CASE TEAM | |
| Package Type | FedEx Envelope/Letter | ATKINSON ANDELSON LOYA RUUD | U S EPA REGION IX | |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 75 HAWTHORNE ST WST-1A | |
| Pieces | 1 | PLEASANTON CA 94588-2836 | SAN FRANCISCO CA 94105-3901 | |
| Weight | 0 | | | |
| Delivered Service | Dec 17, 1999 09:48 | Transportation Charge | | 12.75 |
| Area Code | A1 | Total Transportation Charges | | 12.75 |
| Signed by | J.ALCANTARA | | USD \$ | |
| Bundle ID | 000 | | | |

FedEx Internal Use: 352198370/0000188/_/_

| | | | | |
|------------------------------------|--------------------------|-------------------------------------|---|--------------|
| Dropped off: Dec 17, 1999 | Payor: Shipper | Reference: 5140 | <input checked="" type="checkbox"/> BILL CLIENT <input checked="" type="checkbox"/> BILLED / a/o 52.50 | |
| • Distance Based Pricing, Region 2 | | | | |
| Airbill | 815474933817 | <u>Sender</u> | <u>Recipient</u> | |
| Service Type | FedEx Priority Overnight | ELIZABETH HEAREY | BONNIE BOGIE | |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | 618 CURTIS STREET | |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | ALBANY CA 94706 | |
| Pieces | 1 | PLEASANTON CA 94588-2836 | | |
| Weight | 1.0 lbs | | | |
| Delivered Service | Dec 20, 1999 09:41 | Transportation Charge | | 16.25 |
| Area Code | A1 | Total Transportation Charges | | 16.25 |
| Signed by | BONNIE | | USD \$ | |
| Bundle ID | 000 | | | |

FedEx Internal Use: 355138890/0001488/_/_

| | | | | |
|------------------------------------|--------------------------|-------------------------------------|--------------------------------|--------------|
| Dropped off: Dec 17, 1999 | Payor: Shipper | Reference: 5140 | | |
| • Distance Based Pricing, Region 2 | | | | |
| Airbill | 815474933828 | <u>Sender</u> | <u>Recipient</u> | |
| Service Type | FedEx Priority Overnight | ELIZABETH EAREY | JANE EARIGHT | |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | FDDTHILL DE ANEA COMMUNITY COL | |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 12345 EL MONRE RD | |
| Pieces | 1 | PLEASANTON CA 94588-2836 | LDS ALTOS CA 94022 | |
| Weight | 1.0 lbs | | | |
| Delivered Service | Dec 20, 1999 10:01 | Transportation Charge | | 16.25 |
| Area Code | AA | Total Transportation Charges | | 16.25 |
| Signed by | D.JONES | | USD \$ | |
| Bundle ID | 000 | | | |

FedEx Internal Use: 355138890/0001488/_/_

INVOICE

alphaGraphics®

Printshops Of The Future

Rose Pavilion
4247-14 Rosewood Drive
Pleasanton, CA 94588
FAX: (925) 847-0763 Phone: (925) 460-0129

No. 11685

Date 12/17/99

Customer P.O. No.

5140

AP
DEC 30 1999

SOLD TO

Atkinson, Andelson, Loya, Rudd & Romo
5776 Stoneridge Mall Rd. #200
Pleasanton, CA 94588
Jane
925-227-9200

| QUANTITY | DESCRIPTION | AMOUNT |
|--|--|---|
| 5 | Copies of Arbitration Proceedings-Bonnie G. Bogue, Bound w/ Covers., 8.5 x 11 20# Bond White, 39 originals, copied on 1 side | 35.15 |
| <p>Notification: none Wanted: Fri 12/17 1:00 PM Duplication & Binding</p> <p><input checked="" type="checkbox"/> BILL CLIENT <input checked="" type="checkbox"/> BILLED</p> <p>5140 DKRB 01/00</p> | | <p>SUB-TOTAL 35.15</p> <p>SALES TAX 2.90</p> <p>SHIPPING</p> <p>TOTAL 38.05</p> |
| <p>Sales Rep: KRIS Account Type: Charge</p> <p>REMARKS</p> | | <p>DEPOSITS</p> |

X Joan Moore

Received By

12/17/99

Date Received

PAYMENT TERMS: I understand all invoices are payable thirty days after invoice date and that a service charge of 1.5% per month will be added to past due accounts. In the event payment is not made and the account is referred to a collection agency, or if legal action is required I will pay attorney's fees resulting from such action.

PLEASE PAY FROM THIS INVOICE

Send remittance to:
AlphaGraphics #200
4247-14 Rosewood Drive
Pleasanton, CA 94588

Phone (925) 460-0129 FAX (925) 847-0763

White Copy - Store Details Yellow Copy - Customer



Invoice No: 7-827-41562
 Invoice Date: Jan 14, 2000
 Account Number: 1043-8222-3
 Page 13 of 22

Payment Type Detail (Original)

Dropped off: Dec 15, 1999 Payor: Third Party Reference: 05140

- Distance Based Pricing, Region 2
- RECIPIENT WAS UNAVAILABLE; THEREFORE, DELIVERY DELAYED

Airbill 815474934103
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope/Letter
 Region 2
 Pieces 1
 Weight 0
 Delivered Service Dec 16, 1999 10:27
 Area Code AA
 Signed by D.JONES
 Bundle ID 000

Sender
 E R HEAREY
 ATKINSON ANDELSON LOYA RUUD
 5776 STONERIDGE MALL RD # 200
 PLEASANTON CA 94588-2836

Recipient
 JANE EURIGHT
 FOOTHILL DE UZA COMM COLLEGE D
 12345 EL MONTE RD
 LOS ALTOS CA 94022

5140 9/00

Transportation Charge 12.75
Total Transportation Charges USD \$ 12.75

FedEx Internal Use: 351147720/0000186/_/24

Dropped off: Dec 15, 1999 Payor: Third Party Reference: 6030

- Distance Based Pricing, Region 2

Airbill 815474934114
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope/Letter
 Region 2
 Pieces 1
 Weight 0
 Delivered Service Dec 16, 1999 09:47
 Area Code AA
 Signed by E.MARTINE
 Bundle ID 000

Sender
 MARLEEN SACKS
 ATKINSON ANDELSON LOYA RUUD
 5776 STONERIDGE MALL RD # 200
 PLEASANTON CA 94588-2836

Recipient
 CLERK OF THE COURT
 CONTRA COSTA CO SUPERIOR COURT
 725 COURT ST
 MARTINEZ CA 94553

BILL CLIENT
 6030 1/00
 6030

Transportation Charge 12.75
Total Transportation Charges USD \$ 12.75

FedEx Internal Use: 351147720/0000186/_/_

Dropped off: Dec 15, 1999 Payor: Third Party Reference: 6005

- Distance Based Pricing, Region 2

Airbill 815474934125
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope/Letter
 Region 2
 Pieces 1
 Weight 0
 Delivered Service Dec 16, 1999 10:17
 Area Code AA
 Signed by D.JOHNSON
 Bundle ID 000

Sender
 PAUL M LOYA
 ATKINSON ANDELSON LOYA RUUD
 5776 STONERIDGE MALL RD # 200
 PLEASANTON CA 94588-2836

Recipient
 LINDA LESTER
 WEST CONTRA COSTA USD
 1108 BISSELL AVE
 RICHMOND CA 94801

BILL CLIENT
 6005 01/00

Transportation Charge 12.75
Total Transportation Charges USD \$ 12.75

FedEx Internal Use: 351147720/0000186/_/_



Invoice No: 7-827-41562
 Invoice Date: Jan 14, 2000
 Account Number: 1043-8222-3
 Page 14 of 22

Payment Type Detail (Original)

| Dropped off: Dec 15, 1999 | | Payor: Third Party | Reference: 0840 |
|--|--------------------------|-------------------------------------|-------------------------------|
| <ul style="list-style-type: none"> Distance Based Pricing, Region 4 | | | |
| Airbill | 815776074022 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | NANCY PAYNE | RECEPTIONIST |
| Package Type | FedEx Envelope/Letter | ATKINSON ANDELSON LOYA RUUD | ATKINSON ANDELSON LOYA & RUUD |
| Region | 4 | 5776 STONERIDGE MALL RD # 200 | 17871 PARK PLAZA DRSTE 200 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | CERRITOS CA 90703 |
| Weight | 0 | | |
| Delivered | Dec 16, 1999 09:43 | | |
| Service | | Transportation Charge | 14.75 |
| Area Code | AA | Total Transportation Charges | 14.75 |
| Signed by | L.DITMORE | | USD \$ |
| Bundle ID | 000 | | 14.75 |

FedEx Internal Use: 351147720/0000208/_/_

| Dropped off: Dec 17, 1999 | | Payor: Third Party | Reference: 5140 |
|---|--------------------------|-------------------------------------|----------------------------|
| <ul style="list-style-type: none"> 1st attempt Dec 20, 1999 at 08:00 AM. RECIPIENT NOT IN/BUSINESS CLOSED Distance Based Pricing, Region 2 | | | |
| Airbill | 815474933806 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | ELIZABETH HEAREY | ROBERT J BEZEMEK |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | THE LATHAM SQUARE BUILDING |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 1611 TELEGRAPH AVE STE 936 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | OAKLAND CA 94612 |
| Weight | 1.0 lbs | | |
| Delivered | Dec 20, 1999 12:49 | | |
| Service | | Transportation Charge | 16.25 |
| Area Code | A1 | Total Transportation Charges | 16.25 |
| Signed by | A.BILUCK | | USD \$ |
| Bundle ID | 000 | | 16.25 |

~~ALL CLIENT~~
~~5140~~ 5140 1/00

FedEx Internal Use: 355138690/0001488/_/08

| Dropped off: Dec 17, 1999 | | Payor: Third Party | Reference: 0840 |
|--|--------------------------|-------------------------------------|-------------------------------|
| <ul style="list-style-type: none"> Distance Based Pricing, Region 4 | | | |
| Airbill | 815776074033 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | NANCY PAYNE | RECEPTIONIST |
| Package Type | FedEx Envelope/Letter | ATKINSON ANDELSON LOYA RUUD | ATKINSON ANDELSON LOYA & RUUD |
| Region | 4 | 5776 STONERIDGE MALL RD # 200 | 17871 PARK PLAZA DRSTE 200 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | CERRITOS CA 90703 |
| Weight | 0 | | |
| Delivered | Dec 20, 1999 09:16 | | |
| Service | | Transportation Charge | 14.75 |
| Area Code | AA | Total Transportation Charges | 14.75 |
| Signed by | L.DITMORE | | USD \$ |
| Bundle ID | 000 | | 14.75 |

FedEx Internal Use: 355141210/0000208/_/_

PREVIOUS BALANCE 1,640.62

CREDITS & ACCOUNT CHANGES

22/00 PAYMENT ON ACCOUNT - THANK YOU

1,640.62

February

CASH RECEIVED:

1,640.62

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-----------|---|------|----------|
| 02/00 EBH | REVIEW CORRESPONDENCE RE REOPENING PAA RECORD | .25 | 37.50 ✓ |
| 02/00 EBH | TELEPHONE CLIENT RE DECISION B. BOGUE NOT TO REOPEN HEARING IN PAA | .25 | 37.50 ✓ |
| 02/00 EBH | CORRESPONDENCE CLIENT RE B. BOGUE DECISION NOT TO REOPEN HEARING IN PAA | .75 | 112.50 ✓ |
| 02/00 EBH | CONFERENCE OFFICE RE B. BOGUE RULING ON REOPENING THE HEARING IN PAA | .25 | 37.50 ✓ |
| 16/00 PJL | LEGAL RESEARCH RE REFUSAL OF REQUEST TO REOPEN RECORD | .25 | 37.50 ✓ |
| 22/00 EBH | REVIEW ARBITRATION DECISION RE PAA | 1.00 | 150.00 ✓ |
| 22/00 EBH | TELEPHONE J. ENRIGHT RE PAA ARBITRATION DECISION | .50 | 75.00 ✓ |
| 22/00 EBH | CONFERENCE OFFICE RE PAA ARBITRATION DECISION | .50 | 75.00 ✓ |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

| | | | | |
|-------|-----|---|---------------|---|
| 22/00 | EBH | RESEARCH GROUNDS FOR OBJECTION TO PUBLICATION OF PAA ARBITRATION DECISION | .50 | 75.00 ✓ |
| 22/00 | EBH | CORRESPONDENCE CLIENT RE PAA ARBITRATION DECISION | .75 | 112.50 ✓ |
| 22/00 | PJL | LEGAL RESEARCH RE RESPONSE OF PAA GRIEVANCE ARBITRATION DECISION | .25 | 37.50 ✓ |
| 29/00 | EBH | TELEPHONE J. ENRIGHT RE PAA ARBITRATION | .50 | 75.00 ✓ |
| 29/00 | EBH | LEGAL RESEARCH RE INTEREST PAYMENT REQUIREMENTS UNDER PAA AWARD | 1.50 | 225.00 ✓ |
| 29/00 | PJL | LEGAL RESEARCH RE INTEREST OF PAA AWARD | .25 | 37.50 ✓ |
| | | | FEEES: | 1,125.00  |

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | | |
|-------|--|-------|
| 28/00 | LONG DISTANCE AND TELEPHONE TOLLS | .71 |
| 29/00 | PHOTOCOPIES | 18.80 |
| 29/00 | DOCUMENT PREPARATION AND WORD PROCESSING | 10.00 |

CURRENT DISBURSEMENTS: 29.51 

TOTAL CASH RECEIVED: 1,640.62

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

PREVIOUS BALANCE

TOTAL CURRENT FEES: 1,125.00
TOTAL CURRENT DISBURSEMENTS: 29.51
TOTAL CURRENT BILLING: 1,154.51
BALANCE DUE: 1,154.51

EMENT NO. 135805

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|---------|----------|----------|----------|
| 1,154.51 | .00 | .00 | .00 | .00 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

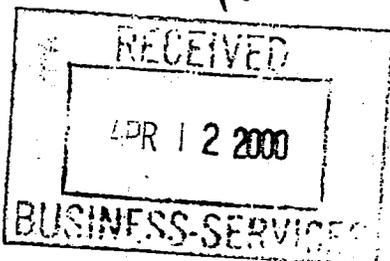
(714) 826-5480

March

Jane

DATE 3/31/00

CLIENT# 005140
PML



THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | |
|---|------------------|------------------|
| | PREVIOUS BALANCE | 1,154.51 |
| CREDITS & ACCOUNT CHANGES | | |
| 3/27/00 PAYMENT ON ACCOUNT - THANK YOU | | 1,154.51 |
| | CASH RECEIVED: | 1,154.51 |
| ADJUSTMENTS | | |
| 3/31/00 COURTESY ADJUSTMENT | | 100.00- |
| | ADJUSTMENTS: | 100.00- |
| PROFESSIONAL SERVICES RENDERED RE: GENERAL LEGAL ADVICE | | |
| 3/01/00 SKD CONFERENCE SKD, BSV AND TWK RE INTEREST ON ARBITRATION AWARD | .25 | 37.50 ✓ |
| 3/01/00 SKD TELEPHONE RE INTEREST ON ARBITRATION AWARD | .25 | 37.50 ✓ |
| 3/01/00 EBH CONFERENCE OFFICE RE HOSPITAL AGREEMENT | .50 | 75.00 |
| 3/01/00 EBH TELEPHONE J. ENRIGHT RE RATE OF INTEREST ON LEVY PAA | .50 | 75.00 ✓ |
| 3/14/00 EBH TELEPHONE J. ENRIGHT RE PAA ARBITRATION INTEREST PAYMENT AND OBJECTION TO ARBITRATION | .25 | 37.50 ✓ |
| 3/14/00 EBH TELEPHONE J. ENRIGHT RE INTEREST RATE PAYABLE TO LEVY IN PAA | .25 | 37.50 ✓ |

Not Over

5/4

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C040800

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 4/24/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 5,117.29

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$5,117.29 for legal services for March, 2000 per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
| | |
| | |

| |
|-----------------------------------|
| 5,192.29 5,117.29 |
| |
| |
| |
| 5,192.29 \$5,117.29 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 3/31/00

CLIENT# 005140
 PML
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE | |
|--------|--|------------------|----------|
| /20/00 | EBH REVIEW CORRESPONDENCE J. ENRIGHT AND B. BOGUE ARBITRATOR RE PAA ARBITRATION | .50 | 75.00 ✓ |
| /20/00 | EBH CORRESPONDENCE J. ENRIGHT RE INTEREST RATES PAYABLE IN PAA ARBITRATION AND CORRESPONDENCE B. BOGUE | .75 | 112.50 ✓ |
| /23/00 | EBH TELEPHONE SAN DIEGO COUNTY COUNSEL RE INTEREST RATE PAYABLE IN PAA ARBITRATION | .25 | 37.50 ✓ |
| /23/00 | EBH TELEPHONE J. ENRIGHT RE INTEREST PAYABLE IN PAA ARBITRATION | .25 | 37.50 ✓ |
| /28/00 | EBH REVIEW CORRESPONDENCE: TELEPHONE CLIENT RE PAA ARBITRATION IMPLEMENTATION MEMORANDUM | 1.00 | 150.00 ✓ |
| | FEEES: | | 712.50 |

DISBURSEMENTS
 RE: GENERAL LEGAL ADVICE

| | | |
|--------|--------------------------|-------|
| /29/00 | AUTOMATED LEGAL RESEARCH | 2.93 |
| /31/00 | PHOTOCOPIES | 1.80 |
| /31/00 | FAX/TELECOPY CHARGES | 20.00 |

CURRENT DISBURSEMENTS: 24.73

DISBURSEMENTS
 MISCELLANEOUS DISBURSEMENTS

17/00 ARBITRATION FEES 4,500.00

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 3/31/00

CLIENT# 005140

PML

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | |
|--|-------|
| 2/23/00 OVERNIGHT DELIVERY | 16.74 |
| 3/31/00 LONG DISTANCE AND TELEPHONE TOLLS | 7.72 |
| 3/31/00 DOCUMENT PREPARATION AND WORD PROCESSING | 30.00 |
| 3/31/00 PHOTOCOPIES | .60 |

CURRENT DISBURSEMENTS: 4,555.06

TOTAL CASH RECEIVED: 1,154.51

TOTAL ADJUSTMENTS 100.00-

TOTAL CURRENT FEES: 712.50

TOTAL CURRENT DISBURSEMENTS: 4,579.79

TOTAL CURRENT BILLING: 5,292.29

BALANCE DUE: 5,192.29

STATEMENT NO. 136930

[Handwritten Signature]
- 75 -
\$ 5117.29

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|---------|----------|----------|----------|
| 5,192.29 | .00 | .00 | .00 | .00 |

BONNIE G. BOGUE
ATTORNEY AT LAW - ARBITRATOR

618 Curtis Street - Albany, California 94706-1421 - (510) 527-7205 (Phone and FAX)

~~PLEASE MAKE COPY~~
~~NEW~~

STATEMENT

AP

MAR 01 RECD

Date: February 17, 2000

Invoice No. 52200-A(1)

TO:

Foothill-DeAnza CCD
ATTN: Elizabeth Hearey
Atkinson Andelson Loya Rudd & Romo
5776 Stoneridge Mall Rd. Suite 200
Pleasanton, CA 94566

BILL CLIENT

BILLED

03/00

PLEASE APPROVE

CLIENT # 5140

INITIALS _____

DATE _____

RE: Arbitration - Foothill-DeAnza CCD and Faculty Association,
Levy, Thomas and Thompson.

FOR: For Professional Services and Related Expenses

| | |
|---|---------------------|
| Hearing: 10 days | \$ 9,000.00 |
| Interim Rulings * | 450.00 |
| Award: preparation and writing 9.5 days | 8,550.00 |
| Expenses: (charges waived) | 0.00 |
| TOTAL | \$ 18,000.00 |
| Less share billed to other party | - 9,000.00 |
| Less payment received (Invoice #52299-I(2), dated 6-10-99) | - 4,500.00 |

APPROVED
FEB 22 2000

BALANCE DUE

\$ 4,500.00

Please make check payable to **Bonnie G. Bogue** and remit to above address within **30 days**. Thank you.
(Statements not paid within 90 days subject to late fee to cover collection.)

ok
PSY
[Signature]

(Arbitrator's Soc. Sec. No. 522-50-4492. Use for tax reporting purposes.)

- Pro-rata of daily rate of \$900, based on time actually spent.

TMD

Payment Type Detail (Original)

Dropped off: Feb 18, 2000 Payor: Third Party Reference: 5541

- Fuel Surcharge - FedEx must apply a temporary fuel surcharge to reflect current market conditions as they relate to fuel costs.
- Distance Based Pricing, Region 4
- RELEASE SIGNATURE ON FILE

Handwritten: BILL CLIENT
BILLED *02/10*

| | | | | | |
|---------------------|--------------------------|-------------------------------------|-------------------------------|------------------|----------------------------|
| <u>Airbill</u> | 815474933986 | <u>Sender</u> | BARBARA TABAK | <u>Recipient</u> | M HAIGHT |
| <u>Service Type</u> | FedEx Priority Overnight | | ATKINSON ANDELSON LOYA RUUD | | ILLEGIBLE |
| <u>Package Type</u> | Customer Packaging | | 5776 STONERIDGE MALL RD # 200 | | 1226 POLISADES DRIVE |
| <u>Region</u> | 4 | | PLEASANTON CA 94588-2836 | | PACIFIC PALISADES CA 90272 |
| <u>Pieces</u> | 1 | | | | |
| <u>Weight</u> | 5.0 lbs | | | | |
| <u>Delivered</u> | Feb 21, 2000 09:54 | <u>Transportation Charge</u> | | | 29.2 |
| <u>Service</u> | | <u>Fuel Surcharge</u> | | | 0.8 |
| <u>Area Code</u> | AA | Total Transportation Charges | | USD \$ | 30.1 |
| <u>Signed by</u> | 973366 | | | | |
| <u>Bundle ID</u> | 000 | | | | |

FedEx Internal Use: 053089360/0001530/_/02

Picked up: Feb 23, 2000 Payor: Third Party Reference: 5140

- Fuel Surcharge - FedEx must apply a temporary fuel surcharge to reflect current market conditions as they relate to fuel costs.
- Distance Based Pricing, Region 2
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.

Handwritten: BILL CLIENT
BILLED *02/10*

| | | | | | |
|---------------------|--------------------------|-------------------------------------|-------------------------------|------------------|--------------------------------|
| <u>Airbill</u> | 815474933910 | <u>Sender</u> | ELIZABETH HEARCY | <u>Recipient</u> | JANE ENRIGHT CONFIDENTIAL |
| <u>Service Type</u> | FedEx Priority Overnight | | ATKINSON ANDELSON LOYA RUUD | | FOOTLICK-DEANZA COMMUNITY COLL |
| <u>Package Type</u> | FedEx Pak | | 5776 STONERIDGE MALL RD # 200 | | 12345 EL MONTE RD |
| <u>Region</u> | 2 | | PLEASANTON CA 94588-2836 | | LOS ALTOS CA 94022 |
| <u>Pieces</u> | 1 | | | | |
| <u>Weight</u> | 1.0 lbs | | | | |
| <u>Delivered</u> | Feb 24, 2000 10:13 | <u>Transportation Charge</u> | | | 16.2 |
| <u>Service</u> | | <u>Fuel Surcharge</u> | | | 0.4 |
| <u>Area Code</u> | AA | Total Transportation Charges | | USD \$ | 16.7 |
| <u>Signed by</u> | D.JONES | | | | |
| <u>Bundle ID</u> | 000 | | | | |

FedEx Internal Use: 056144400/0001486/_/_

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 6/30/00

CLIENT# 005140
PML

June

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 75.00-

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-------------|--|---------------|--------------|
| 6/07/00 EBH | CORRESPONDENCE J. ENRIGHT RE CORRESPONDENCE B. BOGUE CLOSING PAA FILE AND NOTICE OF WITHDRAWAL OF UNFAIR PRACTICE CHARGE BY FACULTY ASSOCIATION | .50 | 75.00- |
| | | FEEES: | 75.00 |

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | | | |
|---------|--|--|-------|
| 6/30/00 | PHOTOCOPIES | | 2.20 |
| 6/30/00 | DOCUMENT PREPARATION AND WORD PROCESSING | | 10.00 |

CURRENT DISBURSEMENTS: 12.20

TOTAL CURRENT FEES: 75.00

TOTAL CURRENT DISBURSEMENTS: 12.20

TOTAL CURRENT BILLING: 87.20

BALANCE DUE: 12.20

[Handwritten signature]

7/24

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO. **C070300**

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 7/19/00
CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 12.20

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
Check in the amount of \$12.20 for legal charges for June, 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara
APPROVED BY: _____

| | | |
|-------------|---------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 | 12.20 |
| | | |
| | | |
| | | \$12.20 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 6/30/00

CLIENT# 005140
PHL

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 75.00-

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-------------|--|-----|-------|
| 6/07/00 EBH | CORRESPONDENCE J. ENRIGHT RE CORRESPONDENCE B. BOGUE CLOSING PAA FILE AND NOTICE OF WITHDRAWAL OF UNFAIR PRACTICE CHARGE BY FACULTY ASSOCIATION | .50 | 75.00 |
| | FEES: | | 75.00 |

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | | |
|---------|--|-------|
| 6/30/00 | PHOTOCOPIES | 2.20 |
| 6/30/00 | DOCUMENT PREPARATION AND WORD PROCESSING | 10.00 |
| | CURRENT DISBURSEMENTS: | 12.20 |

TOTAL CURRENT FEES: 75.00

TOTAL CURRENT DISBURSEMENTS: 12.20

TOTAL CURRENT BILLING: 87.20

BALANCE DUE: 12.20

7/24

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C070300

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 7/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 12.20

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$12.20 for legal charges for June, 2000, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | | | | | |
|---|---|---|---|---|---|
| 1 | 4 | 4 | 0 | 2 | 0 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| |
|---------|
| 12.20 |
| |
| |
| |
| \$12.20 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 658-3200

(714) 826-5480

DATE

6/30/00

RECEIVED

JUL 17 2000

CLIENT# 005140

PML

PAGE#

2

VICE CHANCELLOR
HUMAN RESOURCES

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

STATEMENT NO. 140331

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|---------|---------|----------|----------|----------|
| 12.20 | .00 | .00 | .00 | .00 |

RECEIVED
JUL 12 2000
BUSINESS-SERVICES

COPY

and supporting documentation

State Controller's Office

School Mandated Cost Manual

| | | | | | |
|---|--|--|-------------------------------|---------|------------|
| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING S43045 FOOTHILL-DE ANZA COL DIST SANTA CLARA COUNTY 12345 EL MONTE ROAD LOS ALTOS HILLS CA 94022 | | | For State Controller Use Only | | Program |
| | | | (19) Program Number 00011 | | 011 |
| | | | (20) Date Filed ___/___/___ | | |
| (21) LRS Input ___/___/___ | | | | | |
| Reimbursement Claim Data | | | | | |
| | | | (22) CB-1, (03)(1)(e) | | |
| | | | (23) CB-1, (03)(2)(e) | | |
| | | | (24) CB-1, (03)(3)(e) | 63,621 | |
| | | | (25) CB-1, (03)(4)(e) | | |
| | | | (26) CB-1, (03)(5)(e) | | |
| | | | (27) CB-1, (03)(6)(e) | 151,500 | |
| | | | (28) CB-1, (03)(7)(e) | | |
| | | | (29) CB-1, (04)(d) | 97,497 | |
| | | | (30) CB-1, (04)(e) | 215,121 | |
| | | | (31) CB-1, (05)(e) | 5,209 | |
| | | | (32) | | |
| | | | (33) | | |
| | | | (34) | | |
| | | | (35) | | |
| | | | (36) | | |

LABEL HERE

| Type of Claim | Estimated Claim | Reimbursement Claim | | |
|---|---|---|-----------------------|---------|
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> | (26) CB-1, (03)(5)(e) | |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (27) CB-1, (03)(6)(e) | 151,500 |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (28) CB-1, (03)(7)(e) | |
| | | | (29) CB-1, (04)(d) | 97,497 |
| Fiscal Year of Cost | (06) <u>2001 / 2002</u> | (12) <u>2000 / 2001</u> | (30) CB-1, (04)(e) | 215,121 |
| Total Claimed Amount | (07) 235,193 | (13) 235,193 | (31) CB-1, (05)(e) | 5,209 |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) -0- | (32) | |
| Less: Prior Claim Payment Received | | (15) 104,344 | (33) | |
| Net Claimed Amount | | (16) 130,849 | (34) | |
| Due to Claimant | (08) | (17) 130,849 | (35) | |
| Due to State | | (18) | (36) | |

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Officer: *James W. Keller* Date: 12/21/01

James W. Keller Vice Chancellor, Business Svcs.
Title

(38) Name of Contact Person for Claim: Martha De La Cerda Telephone Number: (650) 949 - 6201 Ext.
E-Mail Address: kellerjim@fhda.edu

Form FAM-27 (Revised 9/01)

Chapters 961/75 and 1213/91

| | | | | | |
|---|---|----------------------------------|--|-----------------------------|-----------------------------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 |
| (01) Claimant Foothill-De Anza Community College District | | | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | | Fiscal Year 2000 /20 01 |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 43,411 | | | 20,210 | 63,621 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 74,213 | | | 77,287 | 151,500 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 117,624 | | | 97,497 | 215,121 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | [Line (05)(e) x 3.174 for 2000-01 F.Y.] | | | | 16,533 |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | 198,588 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | [Line (04)(e) - line (04)(d)] | | | | 117,624 |
| (09) Base Year Costs less Contract Services adjusted by IPD | [Line (05)(e) - line (05)(d)] x 3.3174] | | | | 17,280 |
| (10) Increased Direct Costs less Contract Services | [Line (08) - line (09)] | | | | 100,344 |
| (11) Indirect Cost Rate | From J-380, J-580, or FAM-27C | | | | 36.48% |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | 36,605 |
| (13) Total Increased Direct and Indirect Costs | [Line (07) + line (12)] | | | | 235,193 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | [Line (13) - (line (14) + line (15))] | | | | 235,193 |

| | | | | | | |
|--|---|---------------------------------|---|---|--|--------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 | |
| (01) Claimant Foothill-De Anza Community College Dist. | | | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | | Fiscal Year 20 <u>01</u> / 20 <u>02</u> | |
| Rodda Act Direct Costs | | Cost Elements | | | | |
| (03) Reimbursable Components | | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | | |
| 2. Election of Unit Representation | | | | | | |
| 3. Cost of Negotiations | | 43,411 | | | 20,210 | 63,621 |
| 4. Impasse Proceedings | | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | | |
| 6. Contract Administration | | 74,213 | | | 77,287 | 151,500 |
| 7. Unfair Labor Practice Charges | | | | | | |
| (04) Total Rodda Act Direct Costs | | 117,624 | | | 97,497 | 215,121 |
| Winton Act Direct Costs | | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | | | 16,533 |
| | | | | [Line (05)(e) x 3.174 for 2000-01 F.Y.] | | |
| (07) Increased Direct Costs | | | | | | 198,588 |
| | | | | [Line (04)(e) - line (06)] | | |
| Indirect Costs | | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | | | 117,624 |
| | | | | [Line (04)(e) - line (04)(d)] | | |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | | | 17,280 |
| | | | | [Line (05)(e) - line (05)(d)] x 3.3174] | | |
| (10) Increased Direct Costs less Contract Services | | | | | | 100,344 |
| | | | | [Line (08) - line (09)] | | |
| (11) Indirect Cost Rate | | | | | | 36.48 % |
| | | | | From J-380, J-580, or FAM-27C | | |
| (12) Increased Indirect Costs | | | | | | 36,605 |
| | | | | [Line (10) x line (11)] | | |
| (13) Total Increased Direct and Indirect Costs | | | | | | 235,193 |
| | | | | [Line (07) + line (12)] | | |
| Cost Reduction | | | | | | |
| (14) Less: Offsetting Savings | | | | | | |
| (15) Less: Other Reimbursements | | | | | | |
| (16) Total Claimed Amount | | | | | | 235,193 |
| | | | | [Line (13) - (line (14) + line (15))] | | |

| | | |
|------------------------------|---|----------------------------|
| Program 011 | COLLECTIVE BARGAINING CLAIM SUMMARY Instructions | FORM CB-1 |
|------------------------------|---|----------------------------|

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2000-01 IPD is 3.174.
Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.
- (10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

| | | |
|--|-----------------------|------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant Foothill-De Anza Community College Dis | (02) Fiscal Year . | 2000/01 19__/20__ |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | | |
|--|------------------|-------------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant FIDCCD | (02) Fiscal Year | 2000/2001 19__/20__ |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College Dist. | (02) Fiscal Year Costs Were Incurred 2000/01 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses: Complete columns (a) through (g) | Object Accounts | | | | | |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| See Attached Documentation | | | | | | |

| | | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|---|
| (01) Claimant Foothill-De Anza Community College Dist. | (02) Fiscal Year Costs Were Incurred |
|--|---|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| | |
|---|------------------------|
| (04) Description of Expenses: Complete columns (a) through (g) | Object Accounts |
|---|------------------------|

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentaiton | | | | | | |

| | | | |
|--|--|--------------------------------|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | |
|--|--|--------------------------------|--|

| | |
|---|----------------------|
| COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL Instructions | FORM CB-2 |
|---|----------------------|

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | Submit these supporting documents with the claim |
|-----------------------------------|---|---|---|---|---|---|--|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | |
| Benefits | Title Activities | Benefit Rate | Hours Worked | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | | | |
| Travel | Purpose of Trip Name and Title Departure and Return Date | Per Diem Rate Mileage Rate Travel Cost | Days Miles Travel Mode | | | Total Travel Cost = Rate x Days or Miles | | |
| Contract Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | | Itemized Cost of Services Performed | |

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CB-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

| | | |
|------------------------------|--|------------------------------|
| Program 011 | COLLECTIVE BARGAINING Certification Claim Form Instructions | FORM FAM-27 |
|------------------------------|--|------------------------------|

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (16).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CB-1, line (16).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CB-1, (03)(1)(e), means the information is located on form CB-1, block (03), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Foothill-De Anza Community College District
Summary of Negotiations and Contract Administration-All Collective Bargaining Units
Fiscal Year 2000/01

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

Foothill-De Anza Community College District
Summary of Negotiations and Contract Administration-All Collective Bargaining Units
Fiscal Year 2000/01

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEIU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| | | | | <i>3d</i> | <i>3c</i> |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| | | | | <i>6d</i> | <i>6e</i> |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

(04)a *(04)d* *(04)e*

**Foothill-De Anza Community College District
 Summary of Negotiations and Contract Administration-All Collective Bargaining Units
 Estimated Fiscal Year 2001/02**

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

**Foothill-De Anza Community College District
 Summary of Negotiations and Contract Administration-All Collective Bargaining Units
 Estimated Fiscal Year 2001/02**

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

**Summary of Collective Bargaining Costs
Faculty Negotiations
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @21%</u> | <u>Total Compensation</u> |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Enright, Jane | 92.00 | 69.22 | 14.54 | 7,705.64 |
| Harvey, Alan | 78.00 | 66.23 | 13.91 | 6,251.05 |
| Leskinen, Anne | 77.00 | 58.51 | 12.29 | 5,450.91 |
| Miner, Judy | 1.00 | 67.60 | 14.20 | 81.80 |
| Seelbach, Eugene | 2.25 | 59.23 | 12.44 | 161.25 |
| Zoltan, Elizabeth | 21.50 | 58.66 | 12.32 | 1,526.12 |
| <i>Faculty Representatives:</i> | | | | |
| Eisea, Megan | 32.50 | 73.89 | 15.52 | 2,905.56 |
| Hansen, Richard | 1.25 | 73.89 | 15.52 | 111.75 |
| Milonas, Faith | 7.25 | 73.89 | 15.52 | 648.16 |
| Paye, Anne | 49.00 | 73.89 | 15.52 | 4,380.68 |
| Perino, Kathy | 33.25 | 73.89 | 15.52 | 2,972.61 |
| Sierra, Angel | 41.75 | 73.89 | 15.52 | 3,732.52 |
| Strand, Tom | 3.00 | 73.89 | 15.52 | 268.21 |
| Yabu, Sherrie | 3.00 | 73.89 | 15.52 | 268.21 |
| Lopez, Leticia | 43.75 | 27.29 | 5.73 | 1,444.80 |
| | | | * | |
| Grand Total | <u>486.50</u> | | | <u>\$37,909.26</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
 = Annual salary times benefit rate of 21% divided by 1800 hrs.
 (174 hrs/month X 12 months = 2088 total hours)
 (2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
 Source: HRS screen 16 - 2000/01 assignment)

Note 3: Faculty representatives replacement costs are computed using
 the average hourly rate for a part time teacher.
 Per Kathy Blackwood the average District cost for PT faculty for 2000/01 was \$38,790
 Average annual PT salary divided by 35 weeks times 15 hrs/week average

**Foothill-De Anza Community College District
Faculty Negotiations & Pre-Meetings
Fiscal Period 2000/01**

| Negotiations | 7/11 | 7/12 | 7/18 | 7/24 | 7/26 | 7/31 | 8/2 | 8/3 | 10/19 | 10/25 | 10/25 | 11/6 | 11/13 | 11/14 |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Management Team: | | | | | | | | | | | | | | |
| Enright, Jane | 1.00 | 2.00 | 1.00 | 1.00 | 0.75 | 1.50 | 2.00 | 2.00 | 1.50 | 1.00 | 0.75 | 1.50 | 1.50 | 1.50 |
| Harvey, Alan | 1.00 | | 1.00 | 1.00 | | 1.50 | 2.00 | 2.00 | 1.50 | | 0.75 | 1.50 | 1.50 | |
| Leskinen, Anne | | | | | 0.75 | 1.50 | 2.00 | 2.00 | | | 0.75 | 1.50 | 1.50 | |
| Miner, Judy | | | | | | | | | | | | | | |
| Seelbach, Eugene | | | | | | | | | | | | | | |
| Zoltan, Elizabeth | | | | | | | | | | | | | | |
| Faculty Representatives: | | | | | | | | | | | | | | |
| Eisea, Megan | | | | | | | | | | | 0.75 | | | |
| Hansen, Richard | | | | | 0.75 | | 2.00 | 2.00 | | | | | | |
| Milonas, Faith | | | | 2.50 | | | | | | | | | | |
| Paye, Anne | | | | 2.50 | | | 2.00 | 2.00 | | | | | | |
| Perino, Kathy | | | | | 0.75 | | | | | | 0.75 | | | |
| Sierra, Angel | | | | | | | | | | | 0.75 | | | |
| Strand, Tom | | | | | | | | | | | 0.75 | | | |
| Yabu, Sherrie | | | | | | | | | | | | | | |
| Confidential Assistants: | | | | | | | | | | | | | | |
| Lopez, Leticia | | | | | | | | | | | | 0.75 | | |
| Negotiations - Total | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 4.50 | 10.00 | 10.00 | 3.00 | 3.00 | 6.00 | 4.50 | 4.50 | 1.50 |

Negotiations 1/18 12/5 12/6 1/17 1/22 1/24 1/29 2/12 2/14 2/21 2/24 2/26 2/28 3/12

Management Team:

| | | | | | | | | | | | | | | |
|-------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Enright, Jane | 0.50 | 1.00 | 2.25 | 2.00 | 1.50 | 2.75 | 1.50 | 1.75 | 1.50 | 3.00 | 1.00 | 1.50 | 3.00 | 1.50 |
| Harvey, Alan | 0.50 | 1.00 | | 2.00 | 1.50 | 2.75 | 1.50 | 1.75 | 1.50 | 3.00 | 1.00 | 1.50 | 2.00 | 1.50 |
| Leskinen, Anne | 0.50 | 1.00 | 1.75 | 2.00 | 1.50 | 2.75 | 1.50 | 1.75 | 1.50 | 3.00 | 1.00 | 1.50 | 3.00 | 1.50 |
| Miner, Judy | | | | | | | | | | | | | | |
| Seelbach, Eugene | | | 2.25 | | | | | | | | 1.00 | | 3.00 | 1.50 |
| Zoltan, Elizabeth | | | | | | | | | | | | | | |

Faculty Representatives:

| | | | | | | | | | | | | | | |
|-----------------|------|--|------|--|------|--|------|--|------|--|------|--|------|--|
| Eisea, Megan | | | 2.25 | | 2.75 | | 1.75 | | 3.00 | | 1.00 | | 1.00 | |
| Hansen, Richard | 0.50 | | | | | | | | | | | | | |
| Milonas, Faith | | | | | | | | | | | | | | |
| Paye, Anne | 0.50 | | 2.25 | | 2.75 | | 1.75 | | 3.00 | | 1.00 | | 3.00 | |
| Perino, Kathy | 0.50 | | 2.25 | | | | | | 3.00 | | 1.00 | | 3.00 | |
| Sierra, Angel | 0.50 | | 2.25 | | 2.75 | | 1.75 | | 3.00 | | 1.00 | | 3.00 | |
| Strand, Tom | | | | | | | | | | | | | | |
| Yabu, Sherrie | | | | | | | | | | | | | | |

Confidential Assistants:

| | | | | | | | | | | | | | | |
|----------------|------|--|------|--|------|--|------|--|------|--|------|--|------|--|
| Lopez, Leticia | 0.50 | | 2.25 | | 2.75 | | 1.75 | | 3.00 | | 1.00 | | 3.00 | |
|----------------|------|--|------|--|------|--|------|--|------|--|------|--|------|--|

Negotiations - Total 4.00 3.00 17.50 6.00 4.50 19.25 4.50 12.25 4.50 24.00 3.00 9.00 4.50 24.00 6.00

Negotiations 3/14 3/19 3/21 4/9 4/16 4/18 4/23 4/25 5/7 5/9 5/14 5/16 5/21 5/23

Management Team:

| | | | | | | | | | | | | | | | | |
|-------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Enright, Jane | 3.00 | 1.50 | 1.00 | 1.50 | 3.25 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 2.00 |
| Harvey, Alan | 3.00 | 1.50 | 1.50 | 1.50 | 3.25 | 1.50 | 1.50 | 2.50 | 2.50 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 1.50 |
| Leskinen, Anne | 3.00 | 1.50 | 1.00 | 1.50 | 3.25 | 1.50 | 1.50 | 2.50 | 2.50 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 1.50 |
| Miner, Judy | | | | | | | | | | | | | | | | |
| Seelbach, Eugene | | | | | | | | | | | | | | | | |
| Zoltan, Elizabeth | | 1.50 | 1.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |

Faculty Representatives:

| | | | | | | | | | | | | | | | | |
|-----------------|------|--|------|--|------|------|------|--|------|--|--|--|------|------|--|--|
| Eisea, Megan | 3.00 | | 1.00 | | 3.25 | 1.50 | 2.50 | | 2.50 | | | | 2.50 | 1.50 | | |
| Hansen, Richard | | | | | | | | | | | | | | | | |
| Milonas, Faith | | | | | | | | | | | | | | | | |
| Paye, Anne | 3.00 | | 1.00 | | 3.25 | 1.50 | 2.50 | | 2.50 | | | | 2.50 | 1.50 | | |
| Perino, Kathy | 3.00 | | 1.00 | | 3.25 | 1.50 | | | | | | | 2.50 | | | |
| Sierra, Angel | 3.00 | | 1.00 | | 3.25 | 1.50 | 2.50 | | 2.50 | | | | 2.50 | 1.50 | | |
| Strand, Tom | 3.00 | | | | | | | | | | | | | | | |
| Yabu, Sherrie | | | | | | | | | | | | | | | | |

Confidential Assistants:

| | | | | | | | | | | | | | | | | |
|-----------------------------|--------------|-------------|-------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|--------------|-------------|-------------|
| Lopez, Leticia | 3.00 | | 1.00 | | 3.25 | 1.50 | 2.50 | | 2.50 | | | | 2.50 | 1.50 | | |
| Negotiations - Total | 27.00 | 6.00 | 8.00 | 6.00 | 26.00 | 6.00 | 17.50 | 6.00 | 20.00 | 6.00 | 10.50 | 6.00 | 20.00 | 10.50 | 6.00 | 2.00 |

| Negotiations | 5/23 | 5/30 | 5/30 | 6/6 | 6/11 | 6/13 | 6/18 | 6/20 | Total Hrs |
|---------------------------------|--------------|--------------|--------------|-------------|-------------|--------------|-------------|--------------|---------------|
| Management Team: | | | | | | | | | |
| Enright, Jane | 3.00 | 2.00 | 2.50 | 1.00 | 1.50 | 3.00 | 1.00 | 3.00 | 92.00 |
| Harvey, Alan | 3.00 | 2.00 | 2.50 | | 1.50 | 3.00 | 1.00 | 3.00 | 78.00 |
| Leskinen, Anne | 3.00 | 2.00 | 2.50 | | 1.50 | 3.00 | 1.00 | 3.00 | 77.00 |
| Miner, Judy | | | | 1.00 | | | | | 1.00 |
| Seelbach, Eugene | | | | | | | | | 2.25 |
| Zoltan, Elizabeth | | 2.00 | | | 1.50 | | 1.00 | | 21.50 |
| Faculty Representatives: | | | | | | | | | |
| Eisea, Megan | 3.00 | | 2.50 | | | | | | 32.50 |
| Hansen, Richard | | | | | | | | | 1.25 |
| Milonas, Faith | | | | | | | | | 7.25 |
| Paye, Anne | 3.00 | | 2.50 | | | 3.00 | | 3.00 | 49.00 |
| Perino, Kathy | 3.00 | | 2.50 | | | 3.00 | | 3.00 | 33.25 |
| Sierra, Angel | 3.00 | | 2.50 | | | 3.00 | | 3.00 | 41.75 |
| Strand, Tom | | | | | | | | | 3.00 |
| Yabu, Sherrie | | | | | | | | 3.00 | 3.00 |
| Confidential Assistants: | | | | | | | | | |
| Lopez, Leticia | 3.00 | 2.00 | 2.50 | | | 3.00 | | 3.00 | 43.75 |
| Negotiations - Total | 24.00 | 10.00 | 20.00 | 2.00 | 6.00 | 21.00 | 4.00 | 24.00 | 486.50 |

**Summary of Collective Bargaining Costs
Unit CSEA Negotiations
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @21%</u> | <u>Total Compensation</u> |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Blackwood, Kathy | 2.75 | 55.44 | 11.64 | 184.49 |
| Koenig, Frank | 6.00 | 40.23 | 8.45 | 292.05 |
| Parman, Greg | 7.50 | 54.84 | 11.52 | 497.69 |
| Schulze, John | 6.00 | 66.23 | 13.91 | 480.85 |
| <i>CSEA Representatives:</i> | | | | |
| Banuelos, Jose | 3.25 | N/A | 0.00 | 0.00 |
| Contreras, Leo | 5.50 | N/A | 0.00 | 0.00 |
| Delgado, Gil | 4.25 | N/A | 0.00 | 0.00 |
| Mardueno, Jose | 3.25 | N/A | 0.00 | 0.00 |
| Williams, Jim | 5.50 | N/A | 0.00 | 0.00 |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | 4.75 | 40.21 | 8.44 | 231.09 |
| Grand Total | <u>48.75</u> | | | <u>1686.16</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method.

= Annual salary times benefit rate of 21% divided by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)

(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8
= 176 hrs.

Source: HRS screen 16 - 2000/01 assignment)

Note 3: No substitutes were hired for CSEA representatives

Foothill-De Anza Community College District
 CSEA Negotiations Analysis
 Fiscal Period - 2000/01

| <u>CSEA Negotiations:</u> | 8/17 | 8/31 | 9/14 | 9/21 | Total |
|---------------------------------|---------|---------|---------|--------|-------|
| <i>Management Team:</i> | | | | | |
| Blackwood, Kathy | | ✓ 2.75 | | | 2.75 |
| Koenig, Frank | ✓ 1.75 | ✓ 2.75 | ✓ 1.50 | | 6.00 |
| Parman, Greg | ✓ 1.75 | ✓ 2.75 | ✓ 1.50 | ✓ 1.50 | 7.50 |
| Schulze, John | ✓ 1.75 | ✓ 2.75 | ✓ 1.50 | | 6.00 |
| <i>CSEA Representatives:</i> | | | | | |
| Banuelos, Jose | ✓ 1.25 | | ✓ 1.00 | ✓ 1.00 | 3.25 |
| Contreras, Leo | ✓ 1.25 | ✓ 2.25 | ✓ 1.00 | ✓ 1.00 | 5.50 |
| Delgado, Gill | | ✓ 2.25 | ✓ 1.00 | ✓ 1.00 | 4.25 |
| Mardueno, Jose | ✓ 1.25 | | ✓ 1.00 | ✓ 1.00 | 3.25 |
| Williams, Jim | ✓ 1.25 | ✓ 2.25 | 1.00 | ✓ 1.00 | 5.50 |
| <i>Confidential Assistants:</i> | | | | | |
| Margaret McCutchen | ✓ 1.75 | | ✓ 1.50 | ✓ 1.50 | 4.75 |
| Staff Total | ✓ 12.00 | ✓ 17.75 | ✓ 11.00 | ✓ 8.00 | 48.75 |

**Summary of Collective Bargaining Costs
Faculty Contract Review
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @21%</u> | <u>Total Compensation</u> |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Enright, Jane | 7.50 | 69.22 | 14.54 | |
| Harvey, Alan | 5.25 | 66.23 | 13.91 | 628.18 |
| Leskinen, Anne | 6.75 | 58.51 | 12.29 | 420.74 |
| Miner, Judy | 0.00 | 67.60 | 14.20 | 477.84 |
| Seelbach, Eugene | 0.75 | 59.23 | 12.44 | 0.00 |
| Zoltan, Elizabeth | 2.00 | 58.66 | 12.32 | 53.75 |
| | | | | 141.96 |
| <i>Faculty Representatives:</i> | | | | |
| Eisea, Megan | 3.75 | 73.89 | 15.52 | |
| Hansen, Richard | 3.75 | 73.89 | 15.52 | 335.26 |
| Milonas, Faith | 0.00 | 73.89 | 15.52 | 335.26 |
| Paye, Anne | 7.50 | 73.89 | 15.52 | 0.00 |
| Perino, Kathy | 7.00 | 73.89 | 15.52 | 670.51 |
| Sierra, Angel | 7.50 | 73.89 | 15.52 | 625.81 |
| Strand, Tom | 0.00 | 73.89 | 15.52 | 670.51 |
| Yabu, Sherrie | 0.00 | 73.89 | 15.52 | 0.00 |
| | | | | 0.00 |
| Lopez, Leticia | 7.50 | 27.29 | 5.73 | 247.68 |
| Grand Total | <u><u>59.25</u></u> | | * | <u><u>\$4,607.51</u></u> |
| | 545.75 | | | \$42,516.76 |

**Foothil-De Anza Community College District
Faculty Construct Review
Fiscal Period 2000/01**

| Negotiations -Joint | 10/25 | 11/15 | 12/6 | 2/21 | 3/21 | 4/18 | 5/16 | |
|---------------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <i>Management Team:</i> | | | | | | | | |
| Enright, Jane | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Harvey, Alan | 2.25 | 1.50 | | 1.00 | | | 0.50 | 5.25 |
| Leskinen, Anne | 2.25 | 1.50 | | 1.00 | 1.00 | 0.50 | 0.50 | 6.75 |
| Miner, Judy | | | | | | | | 0.00 |
| Seelbach, Eugene | | | 0.75 | | | | | 0.75 |
| Zoltan, Elizabeth | | | | 1.00 | 1.00 | | | 2.00 |
| <i>Faculty Representatives:</i> | | | | | | | | |
| Elsa, Megan | | | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 3.75 |
| Hansen, Richard | 2.25 | 1.50 | | | | | | 3.75 |
| Milonas, Faith | | | | | | | | 0.00 |
| Paye, Anne | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Perino, Kathy | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | | 7.00 |
| Sierra, Angel | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Strand, Tom | | | | | | | | 0.00 |
| Yabu, Sherrie | | | | | | | | 0.00 |
| <i>Confidential Assistants:</i> | | | | | | | | |
| Lopez, Leticia | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Negotiations - Total | 18.00 | 12.00 | 5.25 | 9.00 | 8.00 | 3.50 | 3.50 | 59.25 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

NEGOTIATIONS & CONTRACT REVIEW

| <u>Date:</u> | <u>Participants:</u> | <u>Hours:</u> | | | |
|--------------|---|------------------------------|------------|---|------------------------------|
| * 7/11/00 | Jane Enright Alan Harvey | 1.00 1.00 | X 11/13/00 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| * 7/12/00 | Jane Enright | 2.00 | X 11/14/00 | Jane Enright | 1.50 |
| * 7/18/00 | Jane Enright Alan Harvey | 1.00 1.00 | 11/15/00 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 2.25 2.25 2.25 2.25 |
| 7/19/00 | Jane Enright Alan Harvey | 2.50 2.50 | * 12/5/00 | Jane Enright Alan Harvey Anne Leskinen | 1.00 1.00 1.00 |
| * 7/24/00 | Jane Enright Alan Harvey | 1.00 1.00 | 12/6/00 | Jane Enright * Anne Leskinen Gene Seelbach Leticia Lopez | 3.00 2.50 3.00 3.00 |
| 7/26/00 | Jane Enright Anne Leskinen | 0.75 0.75 | * 1/17/01 | Jane Enright Alan Harvey Anne Leskinen | 2.00 2.00 2.00 |
| * 7/31/00 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 | * 1/22/01 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| 8/2/00 | Jane Enright Anne Leskinen Alan Harvey | 2.00 2.00 2.00 | 1/24/01 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 2.75 2.75 2.75 2.75 |
| 8/3/00 | Jane Enright Alan Harvey Anne Leskinen | 2.00 2.00 2.00 | * 1/29/01 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| * 10/19/00 | Jane Enright Alan Harvey | 1.50 1.50 | 1/31/01 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 1.75 1.75 1.75 1.75 |
| 10/25/00 | Jane Enright | 1.00 | * 2/12/01 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| 10/25/00 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 3.00 3.00 3.00 3.00 | | | |
| * 11/6/00 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 | | | |

2.0 ?
1.07-3.00

1.75 ?
1.15-3.00

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

| | | | | | |
|-----------|---------------|------|-----------|---------------|------|
| 2/14/01 | Jane Enright | 3.00 | 4/11/01 | Jane Enright | 3.25 |
| | Alan Harvey | 3.00 | | Alan Harvey | 3.25 |
| | Anne Leskinen | 3.00 | | Anne Leskinen | 3.25 |
| | Leticia Lopez | 3.00 | | Leticia Lopez | 3.25 |
| * 2/21/01 | Jane Enright | 1.00 | * 4/16/01 | Jane Enright | 1.50 |
| | Alan Harvey | 1.00 | | Alan Harvey | 1.50 |
| | Anne Leskinen | 1.00 | | Anne Leskinen | 1.50 |
| | | | | Liz Zoltan | 1.50 |
| 2/21/01 | Jane Enright | 3.00 | 4/18/01 | Jane Enright | 2.50 |
| | Alan Harvey | 3.00 | | * Alan Harvey | 2.50 |
| | Anne Leskinen | 3.00 | | Anne Leskinen | 2.50 |
| | Leticia Lopez | 3.00 | | Leticia Lopez | 2.50 |
| * 2/26/01 | Jane Enright | 1.50 | * 4/23/01 | Jane Enright | 1.50 |
| | Alan Harvey | 1.50 | | Alan Harvey | 1.50 |
| | Anne Leskinen | 1.50 | | Anne Leskinen | 1.50 |
| 2/28/01 | Jane Enright | 3.00 | | Liz Zoltan | 1.50 |
| | Alan Harvey | 3.00 | 4/25/01 | Jane Enright | 2.50 |
| | Anne Leskinen | 3.00 | | Alan Harvey | 2.50 |
| | Leticia Lopez | 3.00 | | Anne Leskinen | 2.50 |
| * 3/12/01 | Jane Enright | 1.50 | | Leticia Lopez | 2.50 |
| | Alan Harvey | 1.50 | 5/7/01 | Jane Enright | 1.50 |
| | Anne Leskinen | 1.50 | | Alan Harvey | 1.50 |
| | Liz Zoltan | 1.50 | | Anne Leskinen | 1.50 |
| 3/14/01 | Jane Enright | 2.00 | | Liz Zoltan | 1.50 |
| | Anne Leskinen | 2.00 | 5/9/01 | Jane Enright | 2.00 |
| | Leticia Lopez | 2.00 | | Alan Harvey | 2.00 |
| * 3/19/01 | Jane Enright | 1.50 | | Anne Leskinen | 2.00 |
| | Alan Harvey | 1.50 | | Leticia Lopez | 2.00 |
| | Anne Leskinen | 1.50 | * 5/14/01 | Jane Enright | 1.50 |
| | Liz Zoltan | 1.50 | | Alan Harvey | 1.50 |
| 3/21/01 | Jane Enright | 1.75 | | Anne Leskinen | 1.50 |
| | Anne Leskinen | 1.75 | | Liz Zoltan | 1.50 |
| | Leticia Lopez | 1.75 | 5/16/01 | Jane Enright | 2.00 |
| * 4/9/01 | Jane Enright | 1.50 | | Alan Harvey | 2.00 |
| | Alan Harvey | 1.50 | | Anne Leskinen | 2.00 |
| | Anne Leskinen | 1.50 | | Leticia Lopez | 2.00 |
| | Liz Zoltan | 1.50 | | Liz Zoltan | 2.00 |

*Zoltan E
1-3*

2.0?

NOT on sign-in sheet

*1:05 - 3:00
2 hrs*

Harvey, A

*1:05 - 4:10
3 hrs*

*1:30 - 4:00
2.5 hrs*

*1:05 - 3:00
2 hrs*

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

| | | | | |
|-----------|---------------|------|--|---------------|
| * 5/21/01 | Jane Enright | 1.50 | <u>TOTAL NEGOTIATIONS HRS PER PERSON:</u> | |
| | Alan Harvey | 1.50 | Enright= | 99.5 |
| | Anne Leskinen | 1.50 | Harvey= | 84.5 |
| | Liz Zoltan | 1.50 | Leskinen= | 84.5 |
| * 5/23/01 | Jane Enright | 2.00 | Lopez= | 51.25 |
| 5/23/01 | Jane Enright | 3.00 | Miner= | 1 |
| | Alan Harvey | 3.00 | Seelbach= | 3 |
| | Anne Leskinen | 3.00 | Zoltan= | <u>18.5</u> |
| | Leticia Lopez | 3.00 | TOTAL HRS: | 342.25 |
| * 5/30/01 | Jane Enright | 2.00 | <u>RELATED COSTS FOR NEGOTIATIONS</u> | |
| | Alan Harvey | 2.00 | <u>& CONTRACT REVIEW:</u> (Development, | |
| | Anne Leskinen | 2.00 | review and distribution of minutes:) | |
| | Liz Zoltan | 2.00 | Enright= | 48 |
| | Leticia Lopez | 2.00 | Lopez= | <u>20</u> |
| 5/30/01 | Jane Enright | 2.50 | TOTAL HRS: | 68 |
| | Alan Harvey | 2.50 | | |
| | Anne Leskinen | 2.50 | | |
| | Leticia Lopez | 2.50 | | |
| * 6/6/01 | Jane Enright | 1.00 | | |
| | Judy Miner | 1.00 | | |
| * 6/11/01 | Jane Enright | 1.50 | | |
| | Alan Harvey | 1.50 | | |
| | Anne Leskinen | 1.50 | | |
| | Liz Zoltan | 1.50 | | |
| 6/13/01 | Jane Enright | 3.00 | | |
| | Alan Harvey | 3.00 | | |
| | Anne Leskinen | 3.00 | | |
| | Leticia Lopez | 3.00 | | |
| * 6/18/01 | Jane Enright | 1.00 | | |
| | Alan Harvey | 1.00 | | |
| | Anne Leskinen | 1.00 | | |
| | Liz Zoltan | 1.00 | | |
| 6/20/01 | Jane Enright | 3.00 | | |
| | Alan Harvey | 3.00 | | |
| | Anne Leskinen | 3.00 | | |
| | Leticia Lopez | 3.00 | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

**ADDITIONAL MANDATED COSTS/FA
GREIVANCE PREP/HEARINGS**

ADAMS-BOGUS

| | | |
|---------|-------------------------|--------|
| 2/14/01 | Jane Enright | ✓ 1.00 |
| 2/22/01 | Jane Enright | ✓ 1.00 |
| | Judy Miner | 1.00 |
| | Enrique Riveros-Schafer | 1.00 |
| 3/20/01 | Jane Enright | ✓ 0.50 |
| 3/22/01 | Jane Enright | ✓ 0.50 |

3 per

5

COUNSELING ISSUES

| | | |
|-------------|--------------|--------|
| 7/27/00 | Jane Enright | 0.50 ✓ |
| | Rich Rose | 0.50 |
| 8/28/00 | Jane Enright | 3.25 ✓ |
| 8/29/00 | Jane Enright | 1.00 ✓ |
| 8/29/00 Arb | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 9/15/00 | Jane Enright | 1.50 ✓ |
| | Rich Rose | 1.50 |
| 9/19/00 | Jane Enright | 5.00 |
| | Rich Rose | 5.00 |
| 9/20/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | 1.00 |
| 9/20/00 Med | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 9/28/00 Med | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 10/9/00 | Jane Enright | 3.50 ✓ |
| | Rich Rose | 3.50 |
| 10/16/00 | Jane Enright | 8.00 |
| | Rich Rose | 8.00 |

| | | |
|-------------|--------------|---------|
| 10/23/00 | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 10/30/00 | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 11/2/00 Med | Jane Enright | 15.00 ✓ |
| | Rich Rose | 15.00 |
| 12/5/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | 1.00 |
| 2/15/01 | Jane Enright | 1.00 ✓ |
| | Rich Rose | 1.00 |

| | | |
|--------|--------------|--------|
| 3/9/01 | Jane Enright | 1.50 ✓ |
|--------|--------------|--------|

Jane 82.25

Rich 76.5

158.75

MARTINEZ

| | | |
|----------|-------------------------|--------|
| 10/27/00 | Jane Enright | 0.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 0.50 |
| 1/4/01 | Jane Enright | 1.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 1.50 |
| 1/5/01 | Jane Enright | 3.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 3.50 |
| 1/9/01 | Jane Enright | 3.00 ✓ |
| | Enrique Riveros-Schafer | 3.00 |
| | Bill Patterson | 8.00 |
| 1/17/01 | Jane Enright | 1.00 ✓ |
| | Enrique Riveros-Schafer | ✓ 1.00 |
| 1/18/01 | Jane Enright | 0.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 0.50 |
| 1/18/01 | Jane Enright | 3.00 ✓ |
| | Enrique Riveros-Schafer | 3.00 |
| | Bill Patterson | 11.00 |
| 6/19/01 | Jane Enright | 1.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 1.50 |

Jane - 14.5

Enrique - 14.5

Bill 14.0

43

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

RAFF

| | | |
|--------------|----------------|--------|
| 6/2/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | ✓1.00 |
| 6/13/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | ✓1.00 |
| 6/20/00 | Jane Enright | 1.50 ✓ |
| Conciliation | Rich Rose | ✓1.50 |
| 3/19/01 | Jane Enright | 0.75 ✓ |
| | Rich Rose | ✓0.75 |
| 3/20/01 | Jane Enright | 0.50 ✓ |
| | Rich Rose | ✓0.50 |
| 3/20/01 | Jane Enright | 1.00 ✓ |
| Hearing | Rich Rose | ✓1.00 |
| | Bernadine Fong | 2.00 ✓ |
| | Jane | 5.75 ✓ |
| | Rich | 5.75 ✓ |

RINES

| | | |
|---------|---------------|--------|
| 4/30/01 | Jane Enright | 1.50 ✓ |
| | Nancy Canter | ✓1.50 |
| 4/30/01 | Nancy Canter | ✓3.00 |
| 5/2/01 | Jane Enright | 2.00 ✓ |
| | Nancy Canter | ✓2.00 |
| | Martha Kanter | 5.00 ✓ |
| | | 15 |

TRASVINA

| | | |
|---------|---------------|---------|
| 5/8/01 | Jane Enright | 2.00 ✓ |
| | Rose Myers | ✓2.00 |
| 5/14/01 | Jane Enright | 4.00 ✓ |
| | Rose Myers | ✓4.00 |
| | Martha Kanter | 10.50 ✓ |
| | | 22.5 |

YOLLES CONCILIATION

| | | |
|---------|---------------|------|
| 4/16/01 | Jane Enright | 1.25 |
| | Anne Leskinen | 1.25 |
| | Judy Miner | 1.25 |
| | | 3.75 |

MISCALLEANEOUS:

PHONE CALLS TO LEGAL COUNSEL

| | | |
|----------|--------------|------|
| 6/29/00 | Jane Enright | 0.75 |
| 7/19/00 | Jane Enright | 0.50 |
| 9/29/00 | Jane Enright | 0.50 |
| 10/11/00 | Jane Enright | 1.00 |
| 10/17/00 | Jane Enright | 0.50 |
| 11/14/00 | Jane Enright | 5.50 |
| 2/7/01 | Jane Enright | 0.75 |
| 2/13/01 | Jane Enright | 2.00 |
| 2/22/01 | Jane Enright | 1.50 |
| 2/28/01 | Jane Enright | 2.50 |

**TOTAL HRS SPENT FOR ADDTN'L
MANDATED COSTS: GRIEVANCE
PREP & HEARINGS:**

| | |
|-------------------|---------------|
| Canter= | 6.50 ✓ |
| Enright= | 131.75 |
| Fong= | 2.00 ✓ |
| Kanter= | 11.00 15.5 |
| Leskinen= | 1.25 ✓ |
| Miner= | 2.25 ✓ |
| Myers= | 6.00 ✓ |
| Patterson= | 14.00 ✓ |
| Riveros-Schafer= | 15.50 ✓ |
| Rose= | 82.25 ✓ |
| TOTAL HRS: | 272.50 |

**Summary of Collective Bargaining Costs
Unit SEIU Negotiations
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @ 21%</u> | <u>Total Compensation</u> |
|-------------------------------------|------------------------|------------------------|-------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Beers, George | 9.50 | 60.89 | 12.79 | 699.92 |
| Blackwood, Kathy | 1.00 | 55.44 | 11.64 | 67.09 |
| Enright, Jane | 5.75 | 69.22 | 14.54 | 481.60 |
| Keller, James | 1.00 | 69.22 | 14.54 | 83.76 |
| McCarthy, James | 11.75 | 54.84 | 11.52 | 779.72 |
| Parman, Greg | 23.75 | 54.84 | 11.52 | 1,576.03 |
| <i>SEIU Representatives:</i> | | | | |
| Chao, Nancy | 8.75 | N/A | N/A | N/A |
| Cohn, Diana | 2.50 | N/A | N/A | N/A |
| Garrison, Phillis | 6.25 | N/A | N/A | N/A |
| Hocevar, Lisa | 5.50 | N/A | N/A | N/A |
| Lemes, Karen | 11.00 | N/A | N/A | N/A |
| McGee, Judith | 11.00 | N/A | N/A | N/A |
| Rueda, Javier | 8.50 | N/A | N/A | N/A |
| Schreiber, Shelley | 9.25 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | <u>17.00</u> | 40.21 | 8.44 | <u>827.06</u> |
| Grand Total | <u>132.50</u> | | | <u>\$3,815.25</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
 = Annual salary times benefit rate of 21% divided by 1800 hrs.
 (174 hrs/month X 12 months = 2088 total hours)
 (2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
 Source: HRS screen 16 - 2000/01 assignment)

Note 3: No substitutes were hired for SEIU representatives

**Foothill-De Anza Community College District
 Collective Bargaining-Negotiations & Contract Proposal Analysis
 Fiscal Period - 2000/01**

| <u>SEIU Negotiations:</u> | 6/29 | 7/5 | 7/24 | 8/8 | 8/29 | 9/15 | 11/7 | 4/20 | 6/28 | Total |
|---------------------------------|--------|--------|-------|--------|--------|--------|-------|-------|--------|----------|
| <i>Management Team:</i> | | | | | | | | | | |
| Beers, George | | ✓2.50 | | | ✓3.50 | | | 2.00 | ✓1.50 | 9.50 |
| Blackwood, Kathy | | | ✓1.00 | | | | | | ✓1.50 | 1.00 |
| Enright, Jane | ✓3.25 | | ✓1.00 | | | | | | | 5.75 |
| Keller, James | | | ✓1.00 | | | | | | | 1.00 |
| McCarthy, James | | | | ✓4.75 | ✓3.50 | | | 2.00 | ✓1.50 | 11.75 |
| Parman, Greg | ✓3.25 | ✓2.50 | ✓1.00 | ✓4.75 | ✓3.50 | ✓2.75 | ✓2.50 | 2.00 | ✓1.50 | 23.75 |
| <i>SEIU Representatives:</i> | | | | | | | | | | |
| Chao, Nancy | | ✓1.25 | | ✓3.25 | 2.50 | ✓1.75 | | | | 8.75 |
| Cohn, Diana | | | | | 2.50 | | | | | 2.50 |
| Garrison, Phillis | | ✓1.25 | | ✓3.25 | | ✓1.75 | | | | 6.25 |
| Hocevar, Lisa | | ✓1.25 | | | 2.50 | ✓1.75 | | | | 5.50 |
| Lemes, Karen | ✓2.25 | ✓1.25 | | ✓3.25 | 2.50 | ✓1.75 | | | | 11.00 |
| McGee, Judith | ✓2.25 | ✓1.25 | | ✓3.25 | 2.50 | ✓1.75 | | | | 11.00 |
| Rueda, Javier | ✓2.25 | ✓1.25 | | ✓3.25 | | ✓1.75 | | | | 8.50 |
| Schreiber, Shelley | ✓2.25 | ✓1.25 | | ✓3.25 | 2.50 | | | | | 9.25 |
| <i>Confidential Assistants:</i> | | | | | | | | | | |
| Vanda McCulay | | | | | | | | | | 0.00 |
| Margaret McCutchen | | ✓2.50 | | ✓4.75 | ✓3.50 | ✓2.75 | | 2.00 | ✓1.50 | 17.00 |
| Grand Total-Staff | ✓15.50 | ✓16.25 | ✓4.00 | ✓33.75 | ✓29.00 | ✓16.00 | ✓2.50 | ✓8.00 | ✓11.50 | 132.50 ✓ |

**Summary of Collective Bargaining Costs
Unit SEIU Contract Review
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @ 21%</u> | <u>Total Compensation</u> |
|----------------------------------|------------------------|------------------------|-------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Enright, Jane | 2.00 | 69.22 | 14.54 | 167.51 |
| Johnson, Penny | 4.00 | 55.87 | 11.73 | 270.41 |
| Kyne, Kathy | 4.00 | 50.71 | 10.65 | 245.45 |
| Moore, Robin | 1.50 | 47.05 | 9.88 | 85.40 |
| Parman, Greg | 29.75 | 54.84 | 11.52 | 1,974.18 |
| <i>SEIU Representatives:</i> | | | | |
| Chao, Nancy | 2.00 | N/A | N/A | N/A |
| Hand, Art | 3.75 | N/A | N/A | N/A |
| Hocevar, Lisa | 20.25 | N/A | N/A | N/A |
| Hochstraser, Alex | 2.75 | N/A | N/A | N/A |
| Lemes, Karen | 20.25 | N/A | N/A | N/A |
| Monary, Blanch | 1.00 | N/A | N/A | N/A |
| Pena-Ferrick, Joan | 1.00 | N/A | N/A | N/A |
| Rueda, Javier | 17.75 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | <u>18.50</u> | 40.21 | 8.44 | <u>900.03</u> |
| Grand Total | <u>128.50</u> | | | <u>\$3,642.98</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
 = Annual salary times benefit rate of 21% divided by 1800 hrs.
 (174 hrs/month X 12 months = 2088 total hours)
 (2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
 Source: HRS screen 16 - 2000/01 assignment)

Note 3: No substitutes were hired for SEIU representatives

**Foothill-De Anza Community College District
Collective Bargaining- Contract Review Analysis
Fiscal Period - 2000/01**

| SEIU Negotiations: | 10/10 | 11/30 | 12/6 | 1/8 | 1/10 | 1/16 | 1/31 | 2/21 | 2/27 | 3/2 | 3/28 | 3/28 | 3/29 | 4/19 | 4/30 | 6/11 | 6/27 | Misc. | Total |
|---------------------------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|-----------------|
| Management Team: | | | | | | | | | | | | | | | | | | | |
| Enright, Jane | | | | | | | | | 1.00 | | 1.00 | | | | | | | | 2.00 ✓ |
| Johnson, Penny | | | | | 1.00 | 1.50 | 1.50 | | | | | | | | | | | | 4.00 ✓ |
| Kyne, Kathy | | | | | 1.00 | 1.50 | 1.50 | | | | | | | | | | | | 4.00 ✓ |
| Moore, Robin | | | | | | | | | | | | | 1.50 | | | | | | 1.50 ✓ |
| Parman, Greg | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | 1.00 | 0.75 | 1.00 | 1.00 | 1.50 | 1.50 | 1.00 | 2.00 | 1.00 | 5.50 | 29.75 ✓ |
| SEIU Representatives: | | | | | | | | | | | | | | | | | | | |
| Chao, Nancy | | | | | | | | | | 0.75 | | 1.00 | | | | 1.00 | 1.00 | | 2.00 ✓ |
| Hand, Art | | | | | | | | | | | | | | | | 1.00 | 1.00 | | 3.75 ✓ |
| Hocevar, Lisa | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | 0.75 | | 1.00 | 1.50 | 1.50 | 1.00 | | 1.00 | | 20.25 ✓ |
| Hochstraser, Alex | | | | | | | | | | 0.75 | | 1.00 | | | | 1.00 | | | 2.75 ✓ |
| Lemes, Karen | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | 0.75 | | 1.00 | 1.50 | 1.50 | 1.00 | | | 1.00 | 20.25 ✓ |
| Monary, Blanch | | | | | | | | | | | | | | | | | | 1.00 | 1.00 ✓ |
| Pena-Ferrick, Joan | | | | | | | | | | | | | | | | | | 1.00 | 1.00 ✓ |
| Rueda, Javier | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | 0.75 | | 1.00 | 1.50 | | 1.00 | | | | 17.75 ✓ |
| Confidential Assistants: | | | | | | | | | | | | | | | | | | | |
| Margaret McCutchen | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | | | | 1.50 | 1.50 | 1.00 | | 1.00 | | 18.50 ✓ |
| Grand Total-Staff | 7.50 | 12.50 | 10.00 | 10.00 | 7.00 | 10.50 | 10.50 | 7.50 | 2.00 | 4.50 | 2.00 | 6.00 | 9.00 | 6.00 | 8.00 | 2.00 | 8.00 | | 128.50 ✓ |

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

CSEA NEGOTIATIONS

| <u>Date:</u> | <u>Participants:</u> | <u>Hours:</u> |
|--------------|----------------------|---------------|
| 8/17/00 | Frank Koenig | 1.75 |
| | Greg Parman | 1.75 |
| | John Schulze | 1.75 |
| | Margaret McCutchen | 1.75 |
| | Jim Williams | 1.25 |
| | Jose Banuelos | 1.25 |
| | Jose Mardueno | 1.25 |
| | Leo Contreras | 1.25 |
| | | <u>12</u> |
| 8/31/00 | Greg Parman | 2.75 |
| | John Schulze | 2.75 |
| | Frank Koenig | 2.75 |
| | Kathy Blackwood | 2.75 |
| | Gil Delgado | 2.25 |
| | Leo Contreras | 2.25 |
| | Jim Williams | 2.25 |
| | | <u>17.75</u> |
| 9/14/00 | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | Frank Koenig | 1.50 |
| | John Schulze | 1.50 |
| | Gil Delgado | 1.00 |
| | Jose Mardueno | 1.00 |
| | Jim Williams | 1.00 |
| | Jose Banuelos | 1.00 |
| | Leo Contreras | 1.00 |
| | | <u>11</u> |
| 9/21/00 | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | Gil Delgado | 1.00 |
| | Jose Mardueno | 1.00 |
| | Jim Williams | 1.00 |
| | Leo Contreras | 1.00 |
| | Jose Banuelos | 1.00 |
| | | <u>8</u> |

SEIU NEGOTIATIONS

| <u>Date:</u> | <u>Participants:</u> | <u>Hours:</u> |
|--------------|----------------------|---------------|
| 6/29/00 | Jane Enright | 3.25 |
| | Greg Parman | 3.25 |
| | Judith McGee | 2.25 |
| | Javier Rueda | 2.25 |
| | Shelley Schreiber | 2.25 |
| | Karen Lemes | 2.25 |
| | | <u>15.5</u> |
| 7/5/00 | George Beers | 2.50 |
| | Margaret McCutchen | 2.50 |
| | Greg Parman | 2.50 |
| | Judith McGee | 1.25 |
| | Phyllis Garrison | 1.25 |
| | Lisa Hocevar | 1.25 |
| | Shelley Schreiber | 1.25 |
| | Karen Lemes | 1.25 |
| | Javier Rueda | 1.25 |
| | Nancy Chao | 1.25 |
| | | <u>16.25</u> |
| 7/24/00 | Jim Keller | 1.00 |
| | Kathy Blackwood | 1.00 |
| | Jane Enright | 1.00 |
| | Greg Parman | 1.00 |
| | | <u>4</u> |
| 8/8/00 | Margaret McCutchen | 4.75 |
| | Greg Parman | 4.75 |
| | Jim McCarthy | 4.75 |
| | Phyllis Garrison | 3.25 |
| | Javier Rueda | 3.25 |
| | Shelley Schreiber | 3.25 |
| | Karen Lemes | 3.25 |
| | Judith McGee | 3.25 |
| | Nancy Chao | 3.25 |
| | | <u>33.75</u> |

48.75

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

SEIU CONTINUED

TOTAL NEGOTIATION HRS PER PERSON:

| | | | |
|---------|--------------------|------|---|
| 8/29/00 | Margaret McCutchen | 3.50 | } |
| | George Beers | 3.50 | |
| | Greg Parman | 3.50 | |
| | Jim McCarthy | 3.50 | |
| | Shelley Schreiber | 2.50 | } |
| | Lisa Hocevar | 2.50 | |
| | Diana Cohn | 2.50 | |
| | Judith McGee | 2.50 | |
| | Karen Lemes | 2.50 | |
| | Nancy Chao | 2.50 | |
| | | 29 | |

| | |
|------------|---------|
| Banuelos: | 3.25 ✓ |
| Beers: | 9.50 ✓ |
| Blackwood: | 3.75 ✓ |
| Chao: | 8.75 ✓ |
| Cohn: | 2.50 ✓ |
| Contreras: | 5.50 ✓ |
| Delgado: | 4.25 ✓ |
| Enright: | 5.75 ✓ |
| Garrison: | 6.25 ✓ |
| Hocevar: | 5.50 ✓ |
| Keller: | 1.00 ✓ |
| Koenig: | 6.00 ✓ |
| Lemes: | 11.00 ✓ |
| Mardueno: | 3.25 ✓ |
| McCarthy: | 11.75 ✓ |
| McCutchen: | 21.75 ✓ |
| McGee: | 11.00 ✓ |
| Parman: | 31.25 ✓ |
| Rueda: | 8.50 ✓ |
| Schreiber: | 9.25 ✓ |
| Schulze: | 6.00 ✓ |
| Williams: | 5.50 ✓ |

| | | | |
|---------|--------------------|------|---|
| 9/15/00 | Margaret McCutchen | 2.75 | } |
| | Greg Parman | 2.75 | |
| | Javier Rueda | 1.75 | } |
| | Phyllis Garrison | 1.75 | |
| | Karen Lemes | 1.75 | |
| | Lisa Hocevar | 1.75 | |
| | Judith McGee | 1.75 | |
| | Nancy Chao | 1.75 | |
| | | 16 | |

TOTAL HRS: 181.25

11/7/00 Greg Parman 2.50

| | | |
|---------|--------------------|------|
| 4/20/01 | George Beers | 2.00 |
| | Jim McCarthy | 2.00 |
| | Margaret McCutchen | 2.00 |
| | Greg Parman | 2.00 |
| | | 8 |

TOTAL HRS PER UNIT

SEIU: 132.50 ✓
CSEA: 48.75 ✓

| | | |
|---------|--------------------|------|
| 6/28/01 | George Beers | 1.50 |
| | Jane Enright | 1.50 |
| | Jim McCarthy | 1.50 |
| | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | | 7.5 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

CONTRACT REVIEW/OTHER RELATED COSTS

| | | | | | | |
|----------|--------------------|------|---------|--------------------|------|------|
| 10/10/00 | Greg Parman | 1.50 | 1/16/01 | Margaret McCutchen | 1.50 | 10.5 |
| | Margaret McCutchen | 1.50 | | | | |
| | Karen Lemes | 1.50 | | | | |
| | Lisa Hocevar | 1.50 | 1/31/01 | Penny Johnson | 1.50 | |
| | Javier Rueda | 1.50 | | Kathy Kyne | 1.50 | |
| | | 7.5 | | Greg Parman | 1.50 | |
| | | | | Lisa Hocevar | 1.50 | |
| 11/30/00 | Lisa Hocevar | 2.50 | | Karen Lemes | 1.50 | |
| | Karen Lemes | 2.50 | | Javier Rueda | 1.50 | |
| | Javier Rueda | 2.50 | | Margaret McCutchen | 1.50 | 10.5 |
| | Margaret McCutchen | 2.50 | | | | |
| | Greg Parman | 2.50 | 2/21/01 | Lisa Hocevar | 1.50 | |
| | | 12.5 | | Karen Lemes | 1.50 | |
| | | | | Margaret McCutchen | 1.50 | |
| 12/6/00 | Lisa Hocevar | 2.00 | | Greg Parman | 1.50 | |
| | Karen Lemes | 2.00 | | Javier Rueda | 1.50 | 7.5 |
| | Javier Rueda | 2.00 | | | | |
| | Margaret McCutchen | 2.00 | | | | |
| | Greg Parman | 2.00 | 2/27/01 | Jane Enright | 1.00 | |
| | | 10 | | Greg Parman | 1.00 | 2 |
| | | | | | | |
| 1/8/01 | Lisa Hocevar | 2.00 | 3/2/01 | Art Hand | 0.75 | |
| | Karen Lemes | 2.00 | | Lisa Hocevar | 0.75 | |
| | Javier Rueda | 2.00 | | Alex Hochstraser | 0.75 | |
| | Margaret McCutchen | 2.00 | | Karen Lemes | 0.75 | |
| | Greg Parman | 2.00 | | Javier Rueda | 0.75 | |
| | | 10 | | Greg Parman | 0.75 | 4.5 |
| | | | | | | |
| 1/10/01 | Penny Johnson | 1.00 | 3/28/01 | Jane Enright | 1.00 | |
| | Kathy Kyne | 1.00 | | Greg Parman | 1.00 | 2 |
| | Greg Parman | 1.00 | | | | |
| | Lisa Hocevar | 1.00 | | | | |
| | Karen Lemes | 1.00 | | | | |
| | Javier Rueda | 1.00 | | | | |
| | Margaret McCutchen | 1.00 | 3/28/01 | Art Hand | 1.00 | |
| | | 2 | | Lisa Hocevar | 1.00 | |
| | | | | Alex Hochstraser | 1.00 | |
| 1/16/01 | Penny Johnson | 1.50 | | Karen Lemes | 1.00 | |
| | Kathy Kyne | 1.50 | | Javier Rueda | 1.00 | |
| | Greg Parman | 1.50 | | Greg Parman | 1.00 | 6 |
| | Lisa Hocevar | 1.50 | | | | |
| | Karen Lemes | 1.50 | | | | |
| | Javier Rueda | 1.50 | | | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

CONTRACT REVIEW/OTHER CONTINUED

MISCALLEANEOUS:
PHONE CALLS WITH LEGAL COUNSEL:

| | | |
|---------|--------------------|------|
| 3/29/01 | Javier Rueda | 1.50 |
| | Greg Parman | 1.50 |
| | Robin Moore | 1.50 |
| | Margaret McCutchen | 1.50 |
| | Karen Lemes | 1.50 |
| | Lisa Hocevar | 1.50 |
| | | 9 |
| 4/19/01 | Lisa Hocevar | 1.50 |
| | Karen Lemes | 1.50 |
| | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | | 6 |
| 4/30/01 | Nancy Chao | 1.00 |
| | Art Hand | 1.00 |
| | Lisa Hocevar | 1.00 |
| | Alex Hochstraser | 1.00 |
| | Karen Lemes | 1.00 |
| | Margaret McCutchen | 1.00 |
| | Greg Parman | 1.00 |
| | Javier Rueda | 1.00 |
| | | 8 |

| | | |
|----------|-------------|------|
| 7/24/00 | Greg Parman | 0.50 |
| 7/31/00 | Greg Parman | 0.50 |
| 9/14/00 | Greg Parman | 0.50 |
| 9/26/00 | Greg Parman | 0.25 |
| 10/24/00 | Greg Parman | 0.50 |
| 11/29/00 | Greg Parman | 0.50 |
| 1/8/01 | Greg Parman | 0.50 |
| 1/11/01 | Greg Parman | 0.50 |
| 1/17/01 | Greg Parman | 0.50 |
| 2/2/01 | Greg Parman | 0.50 |
| 3/6/01 | Greg Parman | 0.75 |

**TOTAL CONTRACT REVIEW/
OTHER HRS PER PERSON:**

| | | |
|---------|--------------------|------|
| 6/11/01 | Greg Parman | 2.00 |
| 6/27/01 | Nancy Chao | 1.00 |
| | Art Hand | 1.00 |
| | Lisa Hocevar | 1.00 |
| | Karen Lemes | 1.00 |
| | Margaret McCutchen | 1.00 |
| | Blanche Monary | 1.00 |
| | Greg Parman | 1.00 |
| | Joan Pena-Ferrick | 1.00 |
| | | 8 |

| | |
|---------------|---------|
| Chao: | 2.00 ✓ |
| Enright: | 2.00 ✓ |
| Hand: | 3.75 ✓ |
| Hocevar: | 20.25 ✓ |
| Hochstraser: | 2.75 ✓ |
| Johnson: | 4.00 ✓ |
| Kyne: | 4.00 ✓ |
| Lemes: | 20.25 ✓ |
| McCutchen: | 18.50 ✓ |
| Monary: | 1.00 ✓ |
| Moore: | 1.50 ✓ |
| Parman: | 29.75 ✓ |
| Pena-Ferrick: | 1.00 ✓ |
| Rueda: | 17.75 ✓ |

TOTAL C/R & OTHER HRS: 128.50

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

EMPLOYEE/EMPLOYER RELATIONS COMMITTEE (EERC)

| | | | | | |
|----------|--------------------|------|---------|--|--------------|
| 8/10/00 | Frank Nunez | 1.00 | | | |
| | Frank Koenig | 1.00 | 5/9/01 | Donna Jones-Dulin | 1.00 |
| | Greg Parman | 1.00 | | Margaret McCutchen | 1.00 |
| | Margaret McCutchen | 1.00 | | Greg Parman | 1.00 |
| 9/14/00 | John Schulze | 1.00 | 6/20/01 | Donna Jones-Dulin | 1.00 |
| | Frank Koenig | 1.00 | | Margaret McCutchen | 1.00 |
| | Margaret McCutchen | 1.00 | | Frank Nunez | 1.00 |
| | Greg Parman | 1.00 | | Greg Parman | 1.00 |
| 10/12/00 | Frank Koenig | 1.00 | | <u>TOTAL EERC HRS PER PERSON:</u> | |
| | John Schulze | 1.00 | | Jones-Dulin: | 3.00 |
| | Frank Nunez | 1.00 | | Koenig: | 7.00 |
| | Greg Parman | 1.00 | | McCutchen: | 9.00 |
| | Margaret McCutchen | 1.00 | | Nunez: | 7.00 |
| | | | | Parman: | 9.00 |
| | | | | Schulze: | <u>4.00</u> |
| 11/9/00 | Frank Koenig | 1.00 | | TOTAL EERC HRS: | 39.00 |
| | Frank Nunez | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| 1/11/01 | Frank Koenig | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | John Schulze | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| 2/14/01 | Donna Jones-Dulin | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Frank Koenig | 1.00 | | | |
| 4/11/01 | Frank Koenig | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| | John Schulze | 1.00 | | | |

**Summary of Collective Bargaining Costs
Contract Administration / Grievances
Fiscal Year 2000/01**

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Canter, Nancy | 6.50 | 55.87 | 11.73 | 439.41 |
| Enright, Jane | 164.25 | 69.22 | 14.54 | 13,757.08 |
| Fong, Bernadine | 2.00 | 76.34 | 16.03 | 184.74 |
| Kanter, Martha | 15.50 | 76.34 | 16.03 | 1,431.74 |
| Leskinen, Anne | 1.25 | 58.51 | 12.29 | 88.49 |
| Miner, Judy | 2.25 | 67.60 | 14.20 | 184.04 |
| Myers, Rose | 6.00 | 63.08 | 13.25 | 457.96 |
| Patterson, Bill | 14.00 | 66.51 | 13.97 | 1,126.73 |
| Riveros, Enrique | 15.50 | 58.51 | 12.29 | 1,097.26 |
| Rose, Richard | 82.25 | 55.87 | 11.73 | 5,560.24 |
| | | | | 24,327.69 |
| <i>Faculty Representatives:</i> | | | | |
| Stran, Tom | 341.25 | 73.89 | 15.52 | 30,508.34 |
| Harper, Laurie | 30.00 | 73.89 | 15.52 | 2,682.05 |
| Hansen, Richard | 94.00 | 73.89 | 15.52 | 8,403.76 |
| Elwell, Susanne | 1.00 | 33.47 | 7.03 | 40.50 |
| | | | | 41,634.65 |
| <i>Confidential Assistants:</i> | | | | |
| | | | | _____ |
| Grand Total | <u>775.75</u> | | | <u>\$ 65,962.33</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2000/01 assignment)

Note 3: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.
Per Kathy Blackwood the average District cost for PT faculty for 2000/01 was \$38,790
Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

X-Sender: elwells@olive.fhda.edu
Date: Thu, 13 Dec 2001 15:52:25 -0800
To: mmd3427@tiptoe.fhda.edu
From: Susanne Elwell <elwellsusanne@fhda.edu>
Subject: Grievance Hours

Hi Martha,

Faith asked me to pass this information along to you. If something doesn't make sense, feel free to call me at x7544 for clarification.

| <u>Grievance</u> | <u>Faculty Rep(s)</u> | <u>Time</u> |
|---------------------|-----------------------|-----------------|
| Adamz-Bogus, SDiane | Tom Strand | 27 hours |
| Martinez, Augustine | Tom Strand | 90.75 hours |
| Raff, Margo | Tom Strand | 35.25 hours |
| Rines, Susan | Tom Strand | 39 hours |
| Trasvina, Nicky | Tom Strand | 44.75 hours |
| Yolles, Robert | | |
| Counseling Issues | Tom Strand | 107.5 hours |
| | Richard Hansen | 94 hours |
| | Lauri Harper | <u>30 hours</u> |
| | Total | 231.5 hours |

Susanne

**Summary of Collective Bargaining Costs
Contracted Services
Actual for Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Total Compensation</u> |
|---------------------------------------|--------------------------|------------------------|-------------------------------|
| <i>Attorneys:</i> | | | |
| Littler Mendelson | 393.00 | \$135.00 | \$53,055.00 |
| Curiale Dellaverson Hirschfeld | 82.20 | \$135.00 | \$11,097.00 |
| Marylin Kaplan | 247.00 | \$135.00 | \$33,345.00 |
| Shupe and Finkelstein | <u>9.20</u> | \$135.00 | \$1,242.00 |
| Total | <u><u>731.40</u></u> | | <u><u>\$98,739.00</u></u> |

**Summary of Collective Bargaining Costs
Contracted Services
Actual for Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Total Compensation</u> |
|--------------------------------|------------------------|------------------------|-------------------------------|
| Attorneys: | | | |
| Littler Mendelson | 393.00 | \$135.00 | \$53,055.00 |
| Curiale Dellaverson Hirschfeld | 82.20 | \$135.00 | \$11,097.00 |
| Marylin Kaplan | 247.00 | \$135.00 | \$33,345.00 |
| Total | <u><u>722.20</u></u> | | <u><u>\$97,497.00</u></u> |

Kathy B

Added

Skupe & Finkelstein 9.20 hrs

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: June 29, 2000

START: 1:55

END: 4:10

2:55
3:25
4:10
2:25

1 hr prep -

GREG PARMAN X
(Print Name)

Greg Parman
(Signature)

JUDITH L. Mc GEE X
(Print Name)

Judith L. McGee
(Signature)

JAVIER RUEDA X
(Print Name)

Javier Rueda
(Signature)

ED WARSHAUER
(Print Name)

Ed Warshauer
(Signature)

STELLEN SCHREIBER X
(Print Name)

Stellen Schreiber
(Signature)

KAREN LEMES X
(Print Name)

Karen Lemes
(Signature)

Jane Enright X
(Print Name)

Jane Enright
(Signature)

AH

overly by h
(Print Name)

overly by h
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$2.25 \times 4 = 9.00$
 $3.25 \times 2 = 6.50$

 15.5

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: July 5, 2000

START: 2:45 p.m.

END: 4:10 p.m.

3:45
4:00
4:10
1:25
1:10

BRECK PARMAN
(Print Name)

Breck Parman
(Signature)

MARGARET MCLUTCHER
(Print Name)

Margaret McClutcher
(Signature)

JUDITH L. MCGEE ✓
(Print Name)

Judith L. McGee
(Signature)

PAULIS GARRISON ✓
(Print Name)

Paulis Garrison
(Signature)

LISA HOCEVAR ✓
(Print Name)

Lisa Hocevar
(Signature)

ED WARSHAUER
(Print Name)

Ed Warschauer
(Signature)

SHELLEY SCHREIBER ✓
(Print Name)

Shelley Schreiber
(Signature)

KAREN LEMES ✓
(Print Name)

Karen Lemes
(Signature)

JAVIER F. RUEDA
(Print Name)

Javier F. Rueda
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

NANCY CHAO ✓
(Print Name)

Nancy Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$2.50 \times 3 = 7.5$
 $1.25 \times 7 = 8.75$
16.25

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: Aug 8, 2000

START: 1:30 pm 2:30 3:30 4:30 325

END: 4:45

MARGARET McCutcha
(Print Name)

Margaret McCutcha
(Signature)

Greg PARMAN
(Print Name)

Greg Parman
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

JAMES MCCARTHY
(Print Name)

James McCarthy
(Signature)

Phyllis GARRISON ✓
(Print Name)

Phyllis Garrison
(Signature)

JAVIER RUGDA ✓
(Print Name)

Javier Rugda
(Signature)

SHELLEY SCHREIBER ✓
(Print Name)

Shelley Schreiber
(Signature)

ED WARSHAUER
(Print Name)

Ed Warshauer
(Signature)

KAREN LEMES ✓
(Print Name)

Karen Lemes
(Signature)

JUDITH L. MCGEE ✓
(Print Name)

Judith L. McGee
(Signature)

DANCY TUNG CHAO ✓
(Print Name)

Dancy Tung Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$4.75 \times 3 = 14.25$

$3.25 \times 6 = 19.50$

33.75

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: Augut 29,, 2000

START: 1:20 pm

END: 4:00 pm

Margaret McCutchen
(Print Name)

Margaret McCutchen
(Signature)

George Beers
(Print Name)

George Beers
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

JAMIES MCCARTHY
(Print Name)

Jamies McCarthy
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hocesvar
(Signature)

ED WARSHAVER
(Print Name)

Ed Warschauer
(Signature)

Diana Cohn
(Print Name)

D. Cohn
(Signature)

JUDITH L. Mc Gee
(Print Name)

Judith L. McGee
(Signature)

KAREN LEMES
(Print Name)

Karen Lemes
(Signature)

Nancy Chao
(Print Name)

Nancy Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$2.5 \times 6 = 15$

$3.5 \times 4 = 14$
29

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: September 15, 2000

START: 9:50 AM ^{10:50} ^{1:75}

END: 11:40 AM ³⁰

MARGARET McCUTCHEN
(Print Name)

Margaret McCutchen
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

ED WARSHAUER
(Print Name)

Ed Warshawer
(Signature)

KAREN LEMES
(Print Name)

Karen Lemes
(Signature)

LISA HOCEVAR
(Print Name)

Lisa E Hocevar
(Signature)

JUDITH L. McGEE
(Print Name)

Judith L. McGee
(Signature)

NANCY TU-NING CHAO
(Print Name)

Nancy Tu-Ning Chao
(Signature)

Marilyn Kegan
(Print Name)

Marilyn Kegan
(Signature)

(Print Name)

(Signature) $2.75 \times 2 = 5.5$

(Print Name)

(Signature) $1.75 \times 6 = 10.5$
 16.0

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : August 17, 2000

START: 1:35 p.m. - 2:35

END: 2:45 PM 2:45

1 hr. 1.25
10min

.5 prep time
for management
team

✓ Margaret McLutchen
(Print Name)

Margaret McLutchen
(Signature)

ERICA Zweig
(Print Name)

Erica Zweig
(Signature)

Jose R. Mendez ✓
(Print Name)

Jose R. Mendez
(Signature)

Jim Williams ✓
(Print Name)

Jim Williams
(Signature)

✓ John Schulze ✓
(Print Name)

John Schulze ✓
(Signature)

LEO CONTRERAS ✓
(Print Name)

Leo Contreras
(Signature)

Jose Banuelos ✓
(Print Name)

Jose Banuelos
(Signature)

✓ GREG PARMAN ✓
(Print Name)

Greg Parman ✓
(Signature)

✓ FRANK KOENIG ✓
(Print Name)

Frank Koening ✓
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

1.25 x 4 = 5
1.75 x 4 = 7
12

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action**

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : September 14, 2000

START: 1:40 pm - 2:40 - 1 hr. 1hr .5 pup
 END: 2:45 pm 2:45 5 min.

Margaret Mautchen
(Print Name)

GIL DELGADO X
(Print Name)

FRANK KOENIG
(Print Name)

Jose R. Marchena X
(Print Name)

Jim Williams X
(Print Name)

John Schuke
(Print Name)

Jose Banebos X
(Print Name)

LEO CONTRERAS X
(Print Name)

GREG PARMAN
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret Mautchen
(Signature)

Gil Delgado
(Signature)

Frank Koenig
(Signature)

Jose R. Marchena
(Signature)

Jim Williams
(Signature)

John Schuke
(Signature)

Jose Banebos
(Signature)

Leo Contreras
(Signature)

Greg Parman
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

$1.50 \times 4 = 6.0$

$1 \times 5 = 5$

 11.0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : September 21, 2000

START: 1:40 pm

END: 2:40 pm

Margaret McCutchen
(Print Name)

GREG PARMAN
(Print Name)

BIL DELGADO
(Print Name)

Jose R. Marduaran
(Print Name)

Tim Williams
(Print Name)

LEO CONTRERAS
(Print Name)

Jose Bañuelos
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Greg Parman
(Signature)

Bil Delgado
(Signature)

Jose R. Marduaran
(Signature)

Tim Williams
(Signature)

Leo Contreras
(Signature)

Jose Bañuelos
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

1.5 x 2 = 3
5 x 1 = 5
8

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: Wed. 10/25/00

STARTING TIME: 1:00 pm

ENDING TIME: 3:15 pm

2.25

IN ATTENDANCE:

[Signature] ✓
Rene Espinoza
[Signature]
[Signature]
Anne M. Payne
Kathy Perino ✓
Angel Sierra
Leticia Lopez

2.25 x 8 = 18

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 11/15/00

STARTING TIME: 1:07 pm

ENDING TIME: 2:35 pm 1.5

IN ATTENDANCE:

(Signature)
Anne Robinson
Anne M. Day
Kathy Perino
Angel Sierra
Letitia Lopez
(Signature)

1.5 x 8 = 12

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: Dec. 4, 2000

STARTING TIME: 12:00 15.

ENDING TIME: 12:40

IN ATTENDANCE:

Gene Seelbach ✓
Angel Sletta
Andre M. Payne
myra
Gene Seelbach ✓
Kathy Perkins
Leticia Lopez

.75 x 7-5. 25

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 2/21/01

STARTING TIME: 1:00 pm

ENDING TIME: 1:55 pm

1.0

IN ATTENDANCE:

~~Al L. Parviz~~
~~Jim Leskinen~~
Kathy Penno ✓
Anne M. Payne ✓
~~myself~~ ✓
Angel Sierra ✓
Liz Zottan ✓
Leticia Lopez ✓

1 x 9 = 9

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 3/21/01

STARTING TIME: 1:05pm

ENDING TIME: 1:55pm

.50 min

IN ATTENDANCE:

Ann Engel ✓
Anne LeBlond ✓
Gabriel ✓
myra ✓
Kathy Penn ✓
Anne H. Pave ✓
Angel Serrano ✓
Leticia Lopez

1.8 = 8

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 4/18/01
STARTING TIME: 1:05
ENDING TIME: 1:40

IN ATTENDANCE:

[Signature]
Anne Lasker ✓
Kathy Perino ✓
Anne M. Page ✓
Mary Sk... ✓
Angel Sierra ✓
Leticia Lopez ✓

5 x 7 3.5

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: May 16, 2001
STARTING TIME: 1:00 pm
ENDING TIME: 1:30 pm

IN ATTENDANCE:

Gen. E. ...
Alma ...
James ...
Anne M. ...
my ...
Angel ...
Leticia Lopez

15 x 7 35

SIGN-IN SHEET

FADISTRICT NEGOTIATIONS

DATE: 7/19/00

STARTING TIME: 1pm

ENDING TIME: 3:30pm

[Handwritten signatures and names on lined paper]
1
Alan L. Harney
Anne M. Payne
John Wilson

2.5 x 4 = 10

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 7/26

STARTING TIME: 1:15

ENDING TIME: 2:00

Ann Egan
Anne M. Payne
Jane Peterson
Jane Liskient

75 x 4 = 3

SIGN-IN SHEET

FADISTRICT NEGOTIATIONS

DATE: 8/2/00

STARTING TIME: 1:20

ENDING TIME: 3:15

[Signature]
Leanne Keskinen
Anne M. Day
Paul Nelson
Alan L. Harvey

2x5=10

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 8/3/00

STARTING TIME: 1:15

ENDING TIME: 3:15

[Handwritten signatures on lined paper]
C. J. [unclear]
[unclear]
[unclear]
Anne M. Payne ✓
Anne Lesperance ✓

2x5=10

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: Wed. 10/25/00

STARTING TIME: ~~1:00pm~~ 3:15^{pm} .75

ENDING TIME: 4:00pm

[Signature] ✓
[Signature] ✓
[Signature] ✓
[Signature] ✓
Kathy Perino ✓
Angel Sierra ✓
Ann M. Park ✓
Slopes ✓

.75 x 8 = 6.0
18
24

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: Dec. 6, 2000

STARTING TIME: 12:45 pm

ENDING TIME: 3:00
~~4:00 pm~~

2.25

Steve Seelbach ✓
Arno Sierra ✓
Ann M. Pace ✓
mya ✓
Kathy Pearson ✓
Ann Leebanon ✓
Flores

arrived (1:15 pm) 2.15 = 1 hr.
2:15 - 3:00 .75 } 1.75

$2.25 \times 7 = 15.75$
 $1.75 \times 7 = 12.25$

 22.75

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 1-24-01

STARTING TIME: 1⁰⁰ pm

ENDING TIME: 3⁴⁵ pm 2.75

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

2.75x 7 = 19.25

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 2/14/01

STARTING TIME: 1:00 pm

ENDING TIME: 4:00 pm

~~Don Engel~~
~~Don Warner~~
Kathy Perino ✓
myra sh ✓
Anne M. Payne ✓
Ameyl ~~Starr~~ ✓
Leticia Lopez ✓
Anne Lestinen ✓

3-8-24

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 2/21/01

STARTING TIME: 1:55 pm

ENDING TIME: 3:00 pm

IN ATTENDANCE:

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

1.9 = 9
1.9 = 9
/ 18

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 3/14/01

STARTING TIME: 1:05 pm

ENDING TIME: 4:10 pm

2:05 }
3:05 } 3 hrs total
4:05 }

[Signature]
* [Signature]
[Signature]
[Signature]
Kathy Perino
Anne G. Page
Tom Strain
Angel Sierra
Leticia Lopez

3.9 = 27

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: 3/21/01

STARTING TIME: 1:55 pm

ENDING TIME: 3:00 pm .65 hr

IN ATTENDANCE:

Ann Engel ✓
Anne Leskinen ✓
Yasun Jara ✓
Ms. Elia ✓
Kathy Penn ✓
Anne H. Paves ✓
Anna S. Suter ✓
Leticia Lopez ✓

1 8 8
1 8 8
16

SIGN-IN SHEET

FADISTRICT NEGOTIATIONS

DATE: 4/11/01

STARTING TIME: 1 pm

ENDING TIME: 4:10pm

Ang Espino
Ang Legaspi
Alan J. Arney
my di
William A. Perez
John M. Dayer
Angel Sierra
Leticia Lopez

3.25.8 = 26

SIGN-IN SHEET
FA/DISTRICT
NEGOTIATIONS

DATE: 4/18/01
STARTING TIME: 1:45
ENDING TIME: 3:00

IN ATTENDANCE:

[Signature] ✓
Conna Lockner ✓
Cathy Perina ✓
Anne M. Payne ✓
my sk ✓
Angel Sierra ✓
Leticia Lopez ✓

a Harvey

$$\begin{array}{r} 1.5 \times 7 = 10.5 \\ .5 \times 7 = 3.5 \\ \hline 14.0 \end{array}$$

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: 4/25/01

STARTING TIME: 1:30pm

ENDING TIME: 4:00pm

Amal Sierra ✓
Anne M. Payne ✓
Mr. El... ✓
Washington ✓
Alfred J. Barney ✓
Patricia Lopez

2.5 x 7 = 17.5

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 5/9/01

STARTING TIME: 1:30pm

ENDING TIME: 4:00pm

2:30 - 1
3:30 - 1
4:00 - 1
2.5

~~Alma S. Corral~~ ✓
~~Angel S. Corral~~ ✓
Kathy Perino ✓
Anne M. Paice ✓
mya Chen ✓
Diane Leskinen ✓
an Chen ✓
Leticia Lopez

8-2.5-20

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: May 16, 2001

STARTING TIME: 1:30 pm

ENDING TIME: 3:00 pm

IN ATTENDANCE:

[Signature]
[Signature]
[Signature]
Anne M. Page
[Signature]
Angel Serna
Patricia Lopez

6.5 x 7 = 10.5
.5 x 7 = 3.5
14.0

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 5/23/01

STARTING TIME: 1:30 pm

ENDING TIME: 4:30 pm

Amyal Sierra ✓

Kathy Perino ✓

Anne M. Payer ✓

me ✓

A. Liskinens ✓

[Signature] ✓

[Signature] ✓

Leticia Lopez ✓

3 x 8. 24

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: Wed. 5/30/01

STARTING TIME: 2:00pm

ENDING TIME: 4:35pm

~~John [unclear]~~
~~Alvin [unclear]~~
Anne [unclear] ✓
me [unclear] ✓
Kathy Perini ✓
Anne M. Paiz ✓
Amy [unclear] ✓
Ketrina Lopez ✓

25 x 8 = 20

SIGN-IN SHEET

FA/DISTRICT
~~CONFERENCE FOR REVIEW~~
NEGOTIATIONS

DATE: 6/20/01

STARTING TIME: 12:15 pm

ENDING TIME: 3:15 pm

IN ATTENDANCE:

[Signature]
[Signature]
Anne Kesteven
mg sh
Kathy Perma
Anne Payne
Shimi Yabu
Letizia Lopez

3.8.24

2000-2001

Mandated Costs

Curiale Dellaverson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>SUBTOTAL</u> | <u>TOTAL</u> |
|--------------|--------------|-------------|-----------------|-----------------|
| October-00 | 0.30 | 205.00 | 61.50 | |
| | 17.70 | 175.00 | <u>3,097.50</u> | 3,159.00 |
| November | 20.00 | 175.00 | 3,500.00 | 3,500.00 |
| December | 18.00 | 215.00 | 3,891.50 | |
| | 8.50 | 175.00 | <u>1,487.50</u> | 5,379.00 |
| January-01 | 6.60 | 215.00 | 1,419.00 | |
| | 1.20 | 195.00 | <u>234.00</u> | 1,653.00 |
| February | | | 8,879.00 | |
| | 0.50 | 215.00 | <u>107.50</u> | 8,986.50 |
| March | 4.10 | 215.00 | 881.00 | |
| | 5.00 | 195.00 | <u>975.00</u> | 1856.00 |
| June | 0.4 | 215.00 | 86.00 | 86.00 |
| | | | | <u>24619.50</u> |

82.30

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

11/06/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 15585

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|------------|
| Total for professional services | \$3,159.00 |
| Total current fees and costs | \$3,159.00 |
| Total amount due and payable | \$3,159.00 |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE
DUE AND PAYABLE UPON RECEIPT
TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

RECEIVED

DEC 14 2000

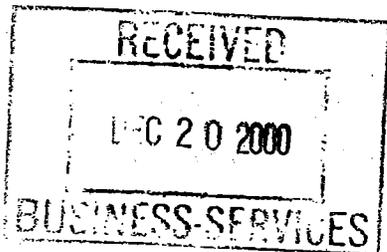
VICE CHANCELLOR
HUMAN RESOURCES

11/30/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 15902

Name of matter: Faculty Assoc. Negotiations Consultation



| | |
|---------------------------------|------------|
| Total for professional services | \$3,500.00 |
| Total current fees and costs | \$3,500.00 |
| Total amount due and payable | \$3,500.00 |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

01/05/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Totals of all matters 30882

| | | | |
|------------------------------|--|-------|------------|
| 003 | Faculty Assoc. Negotiations Consultation | 16482 | \$8,879.00 |
| 001 | General Labor | 16483 | \$117.40 |
| TOTAL AMOUNT DUE AND PAYABLE | | | \$8,996.40 |

| Summary | Hours | Rate | Amount |
|--------------------------|-------|--------|----------|
| Carmen Plaza de Jennings | 18.10 | 215.00 | 3,891.50 |
| Jayne Benz Chipman | 8.50 | 175.00 | 1,487.50 |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

01/05/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 16482

Name of matter: Faculty Assoc. Negotiations Consultation

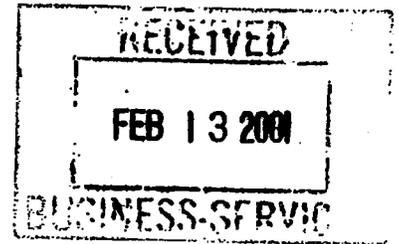
| | |
|---------------------------------|--------------------------|
| Total for professional services | \$5,379.00 |
| Total current fees and costs | <u>\$5,379.00</u> |
| Prior balance less receipts | \$3,500.00 <i>pd</i> |
| Total amount due and payable | <u><u>\$8,879.00</u></u> |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000



02/07/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 16807

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|------------|
| Total for professional services | \$1,653.00 |
| Total current fees and costs | \$1,653.00 |
| Total amount due and payable | \$1,653.00 |

A handwritten signature in black ink, appearing to be "J. Enright", written over the bottom right of the table.

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

RECEIVED

FEB 12 2001

VICE CHANCELLOR
HUMAN RESOURCES

RECEIVED

MAR 12 2001

VICE CHANCELLOR
HUMAN RESOURCES

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

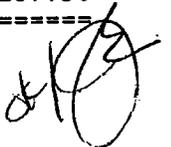
03/06/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 17506

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|----------|
| Total for professional services | \$107.50 |
| Total advanced costs | \$59.80 |
| Total current fees and costs | \$167.30 |
| Total amount due and payable | \$167.30 |



PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

RECEIVED

APR 11 2001

DEPT. OF EDUCATION
HUMAN RESOURCES

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

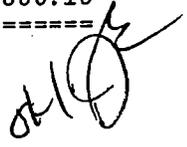
04/10/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 18027

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|------------|
| Total for professional services | \$1,856.50 |
| Total advanced costs | \$3.60 |
| Total current fees and costs | \$1,860.10 |
| Total amount due and payable | \$1,860.10 |



PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

RECEIVED

JUL 12 2001

VICE CHANCELLOR
HUMAN RESOURCES

07/06/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 19452

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|----------|
| Total for professional services | \$86.00 |
| Total current fees and costs | \$86.00 |
| Prior balance less receipts | \$58.50 |
| Total amount due and payable | \$144.50 |



PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

2000-2001

Mandated Costs

Marilyn Kaplan

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|--------------|---------------|-------------|------------------|
| July-00 | 9.25 | 170.00 | 1,572.50 |
| August | 23.25 | 170.00 | 3,952.50 |
| September | 61.75 | 170.00 | 10,497.50 |
| October | 2.00 | 170.00 | 340.00 |
| November | | | |
| December | | | |
| January-01 | 61.75 | 170.00 | 10,497.50 |
| February | 3.25 | 170.00 | 552.50 |
| March | 47.00 | 170.00 | 7,990.00 |
| April | 17.25 | 170.00 | 2,932.50 |
| May | 7.75 | 170.00 | 1,317.50 |
| June | 13.75 | 170.00 | 2,337.50 |
| | <u>247.00</u> | | <u>41,990.00</u> |

Shupe and Finkelstein

| | | | |
|--------------|------|--------|-----------------|
| September-00 | 9.20 | 110.00 | <u>1,012.00</u> |
|--------------|------|--------|-----------------|

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
July 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> | |
|-------------|---|-------------|---|
| 7/3 | review e-mail from Greg Parman regarding John Fountaine hearing location and date for hearing preparation; prepare e-mail to Tom Conom regarding same | .25 | |
| 7/4 | review e-mail from Tom Conom regarding date for hearing preparation | .25 | |
| 7/5 | prepare for SEIU negotiations; meeting with Greg Parman regarding negotiations; attend SEIU negotiations | 7.5 | N |
| 7/11 | legal research regarding work permits for foreign minor students; legal research regarding PERS enrollment for foreign student employees | 2.75 | |
| 7/14 | telephone call with PERS Specialist regarding PERS enrollment for foreign student employees; prepare memorandum regarding PERS enrollment for foreign student employees | 4.25 | |
| 7/21 | telephone call with Matilda Renteria regarding work permits for foreign minor students | .5 | |
| 7/24 | telephone calls with Greg Parman regarding SEIU negotiations (.5) | | |
| | telephone call with Kerry O'Connor regarding tax issue of IEP participant; review documents regarding same (.75) | 1.25 | N |

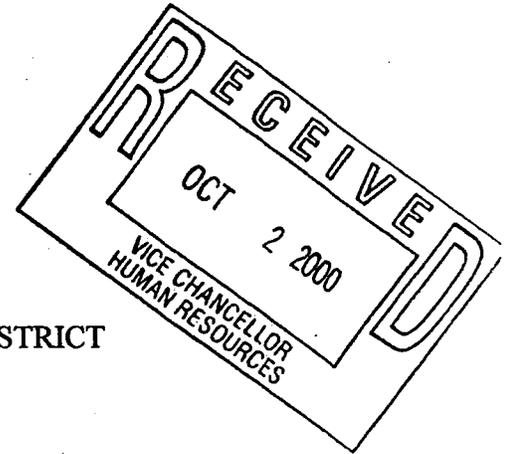
LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 August 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 8/8 | prepare for SEIU negotiations; meeting with Greg Parman and team regarding negotiations; attend SEIU negotiations | 7.5 N |
| 8/15 | review e-mail from Tom Conom regarding preparation for John Fontaine hearing; prepare e-mail in response to same | .5 |
| 8/16 | review e-mail from Tom Conom regarding preparation for John Fontaine hearing; review e-mail from Greg Parman regarding preparation for John Fontaine hearing; prepare e-mail in response to same | .5 |
| 8/17 | telephone conference with IRS regarding tax issue of IEP participant; telephone call with Kerry O'Connor regarding same | .75 |
| 8/18 | review correspondence from IRS regarding tax issue of IEP participant; telephone call with Kerry O'Connor regarding same; review correspondence from Kerry O'Connor to IEP participant; telephone call to IRS | 1 |
| 8/21 | review message from IRS regarding tax issue of IEP participant; telephone call to IRS | .25 |
| 8/22 | telephone conference with IRS regarding tax issue of IEP participant; prepare correspondence to IEP participant and to Kerry O'Connor | 1 |
| 8/28 | review transcripts of John Fontaine hearing; prepare outline for 8/29 meeting | 2.75 |

*OK with
 J.K.*


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Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589



FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
September 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 9/5 | meeting with Tom Conom and Greg Parman regarding preparation for Fountaine hearing; meeting with Frank Rocha | 9 |
| 9/8 | telephone call with opposing counsel regarding Fountaine hearing; prepare correspondence to Joan Harrison regarding hearing; revise questions for Frank Rocha; telephone call with Tom Conom regarding John Fountaine's witnesses' testimony; review cross-examination questions for John Fountaine | 3.5 |
| 9/9 | prepare additional cross-examination questions for John Fountaine and questions for other witnesses | 2.25 |
| 9/10 | prepare additional cross-examination questions for John Fountaine and questions for other witnesses | 2.5 |
| 9/11 | represent District at Fountaine hearing; review cross-examination of Tom Conom and prepare additional questions for cross-examination of John Fountaine | 11.75 |
| 9/12 | prepare additional cross-examination questions for John Fountaine; represent District at Fountaine hearing | 12.25 |
| 9/13 | prepare questions for expert witness and rebuttal questions for Tom Conom; represent District at Fountaine hearing | 8.5 |
| 9/14 | telephone calls with Greg Parman regarding SEIU negotiations (.5) | |

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Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
October 2000

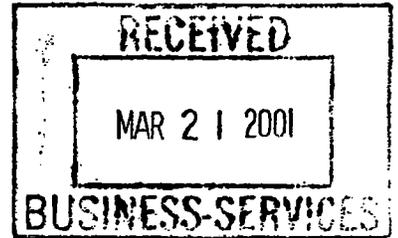
| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|--|---|-------------|
| 10/2 | telephone call with Greg Parman regarding parental leave issue; legal research regarding parental leave issue | 2.25 |
| 10/3 | prepare opinion letter regarding parental leave issue and interpretation of SEIU collective bargaining agreement; telephone call with Hector Quinonez regarding same | 4.5 |
| 10/18 | review transcripts of John Fontaine hearing; telephone call with reporting service regarding transcripts; telephone call with Joan Harrison regarding transcripts and briefing schedule; telephone call with opposing counsel regarding same; prepare correspondence to Joan Harrison regarding transcripts and briefing schedule | 1 |
| 10/23 | telephone call with Jane Enright regarding employee lost phone issue | .5 |
| 10/24 | telephone call with Greg Parman regarding SEIU short-term employee issue | .5 |
| 10/30 | review DFEH complaint and right-to-sue letter of John Fontaine; telephone call with Greg Parman regarding same | .5 |
| TOTAL TIME 9.25 Hours | | |
| TOTAL FEES (9.25 Hours @ \$170 per Hour) | | \$1,572.50 |
| COSTS: copies (\$1.00); postage (\$4.96); phone (\$3.92) | | \$9.88 |
| TOTAL FEES AND COSTS | | \$1,582.38 |

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(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
January 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 1/8 | telephone call with Greg Parman regarding SEIU proposed questionnaire | (.5) ✓ N |
| 1/11 | telephone call with Greg Parman regarding SEIU proposed questionnaire and negotiations regarding temporary employees | (.5) ✓ N |
| 1/17 | review transcripts of testimony and exhibits from John Fontaine hearing in preparation for post-hearing brief | (7.5) |
| 1/17 | telephone call with Greg Parman concerning SEIU negotiations regarding temporary employees; review pre-hearing briefs of John Fontaine hearing; prepare outline for post-hearing brief | (5.5) ✓ N |
| 1/21 | prepare brief regarding John Fontaine termination | (5.25) |
| 1/22 | prepare brief regarding John Fontaine termination | (7.5) |
| 1/23 | prepare brief regarding John Fontaine termination | (8.75) |
| 1/24 | prepare brief regarding John Fontaine termination | (7.25) |
| 1/25 | prepare brief regarding John Fontaine termination | (8.75) |
| | telephone calls with Robin Moore regarding classified employee policies in emergency conditions; review draft memorandum regarding same (.75) | 9.5 |

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(510) 845-3500
Fax: (510) 845-3589



FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
February 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 2/2 | telephone call with Greg Parman regarding regarding CSEA payroll matter | .5 CSEA |
| 2/3 | legal research regarding 2000 IWEP tax guide; review documents from Kerry O'Connor regarding same | 2.5 |
| 2/5 | meeting with SEIU negotiating team | (2) N |
| 2/6 | telephone call with Joan Harrison regarding John Fontaine briefing | (.25) |
| 2/8 | review telephone call from office of counsel for John Fontaine regarding extension of time for filing of his reply brief; telephone call with office of counsel for John Fontaine regarding same | (.25) |
| 2/9 | review 1999 IWEP tax guide; prepare draft revisions for 2000 IWEP tax guide; telephone calls with Kerry O'Connor regarding same | 4.75 |
| 2/12 | prepare draft revisions for 2000 IWEP tax guide; telephone calls with Kerry O'Connor regarding same | 4.25 |
| 2/24 | review opposition brief of John Fontaine in response to District's opening brief; prepare correspondence to Greg Parman regarding same | (.75) |

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(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 March 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|----------------|
| 3/6 | telephone call with Greg Parman regarding SEIU negotiations; review correspondence and documents from CSEA regarding insurance deductions (4.75) | 7.5 |
| | legal research regarding public records and business records hearsay exceptions for reply brief in John Fontaine matter (4.25) | 5 |
| 3/9 | prepare draft response to CSEA correspondence regarding insurance deductions | .5 |
| 3/19 | legal research regarding reply brief in John Fontaine matter; prepare reply brief in John Fontaine matter | 8 |
| 3/20 | prepare reply brief in John Fontaine matter | 6.25 |
| 3/21 | prepare reply brief in John Fontaine matter | 5.5 |
| 3/22 | prepare reply brief in John Fontaine matter | 7.75 |
| 3/23 | prepare proposed findings in John Fontaine matter | 7.50 |
| 3/26 | prepare proposed findings in John Fontaine matter | 7 |

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Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
April 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 4/10 | telephone call with Greg Parman regarding SEIU negotiations | 25 N |
| 4/16 | legal research regarding classified employee policies in emergency conditions and negotiations | 5.25 N |
| 4/18 | telephone calls with Pat Carroll, Cal. State counsel regarding negotiations concerning blackouts; review e-mail message from Pat Carroll; telephone call with Greg Parman regarding organizing of supervisors and SEIU meeting regarding personnel file issue | 1.25 |
| 4/19 | review draft letter to SEIU from Jane Enright; telephone call with Jane Enright regarding same; review revised draft letter to SEIU from Jane Enright; telephone call with Jane Enright regarding same; review SEIU contract; review legislative changes affecting collective bargaining agreements; prepare for SEIU negotiating team meeting (3.25) | |
| | review decision in John Fountaine matter (.25) | 3.5 |
| 4/20 | SEIU negotiating team meeting at District office (6.5) | |
| | review board resolution regarding John Fountaine termination (.5) | 7 |
| 4/22 | legal research regarding District rights during union organizing of supervisors; prepare memorandum regarding same | 7.75 |

RECEIVED

JUN 07 2001

VICE CHANCELLOR
HUMAN RESOURCES

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Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
May 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 5/14 | telephone call with Greg Parman regarding Deborah Comanda proposed termination | .5 |
| 5/15 | review documentation regarding Deborah Comanda; telephone call with Greg Parman regarding proposed termination; prepare draft termination notice; prepare e-mail to Greg Parman regarding same (5.25) | |
| | review correspondence from Teamsters regarding recognition as supervisor's representative; telephone call with Jane Enright regarding same (.5) | 5.75 |
| 5/16 | telephone call with Regional Director of PERB regarding recognition process; telephone calls with Jane Enright regarding same | 1 |
| 5/17 | review statement by Art Hand to Board regarding John Fontaine hearing; review documents from John Fontaine hearing; prepare memorandum to Greg Parman regarding hearing proceedings | 1.25 |
| 5/19 | review memorandum from Greg Parman regarding schedule for SEIU negotiations (.25) | N |
| | review memorandum and draft correspondence from Greg Parman regarding Deborah Comanda termination; prepare e-mail message to Greg Parman regarding same (.5) | .75 |
| 5/25 | review telephone message from Greg Parman regarding SEIU retreat; legal research regarding same | 1.75 |

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JUL 03 2001

VICE CHANCELLOR
HUMAN RESOURCES

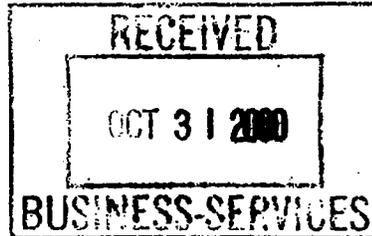
FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
June 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 6/1 | telephone call with Anita Martinez at PERB regarding petition for recognition; telephone call with Jane Enright regarding same | .5 |
| 6/5 | telephone call with Greg Parman regarding District meeting with supervisors and SEIU negotiations; telephone call with Steve Welty, counsel for John Fontaine regarding writ and record on appeal; telephone call to Jane Enright regarding meeting with supervisors | .75 |
| 6/6 | review record of John Fontaine hearing; telephone call with Greg Parman regarding same | 1 |
| 6/8 | telephone call with Jane Enright regarding Comanda matter; telephone call with Greg Parman regarding record of John Fontaine hearing (.5) | |
| | review list of supervisors for submission to PERB; prepare correspondence to PERB regarding petition for recognition; review correspondence from Dennis Borelli regarding petition for recognition (1) | 1.5 |
| 6/15 | telephone call with Anita Martinez at PERB regarding posted notice; telephone call to Jane Enright regarding same | .25 |
| 6/18 | review correspondence from Jane Enright and posted notice; prepare correspondence to Anita Martinez at PERB regarding posted notice | .25 |
| 6/19 | telephone call with Greg Parman regarding hearing officer for Comanda matter | .25 |

SHUPE AND FINKELSTEIN
 177 Bovet Road, Suite 600
 San Mateo, CA 94402
 (650) 341-3693
 94-3087160

*All changes appear to be OK & Accurate
 Robert Griffin
 10/30/2000*

Foothill DeAnza CCD District Office
 12345 El Monte Road
 Los Altos Hills, CA 94022



September 30, 2000
 OUR FILE: 660
 Invoice Number: 10089

Re: Robert Griffin v Samir Patel
 Foothill DeAnza CCD District Office
 12345 El Monte Road
 Los Altos Hills, CA 94022

Statement of Account for Services Rendered Through September 30, 2000

ATTORNEY FEES

| <u>Date</u> | <u>Atty</u> | <u>Description</u> | <u>Hours</u> | <u>Amount</u> |
|-------------|-------------|---|--------------|---------------|
| 09/01/00 | TMF | Prepare updated TRO petition materials for filing due to failure of sheriff's department to serve previous papers | 0.60 | 66.00 |
| 09/01/00 | TMF | Attend Patel TRO hearing, in Palo Alto, 1st session | 2.70 | 297.00 |
| 09/01/00 | TMF | Letter to Dr. Griffin regarding date of upcoming hearing | 0.30 | 33.00 |
| 09/01/00 | TMF | Letter to Ms. Gregorio regarding date of upcoming hearing | 0.30 | 33.00 |
| 09/01/00 | TMF | Prepare and file notice of reissuance of TRO | 0.20 | 22.00 |
| 09/07/00 | TMF | Phone conference with G. Gregorio regarding hearing | 0.10 | 11.00 |
| 09/12/00 | TMF | Phone conference with G. Gregorio regarding hearing | 0.20 | 22.00 |
| 09/12/00 | TMF | Prepare second confirming letter to G. Gregorio regarding hearing | 0.30 | 33.00 |
| 09/18/00 | TMF | Phone conferences with court regarding calendar position for hearing | 0.20 | 22.00 |
| 09/22/00 | TMF | Travel to San Jose and attend TRO hearing | 3.30 | 363.00 |
| 09/22/00 | TMF | Prepare and file order after hearing | 0.40 | 44.00 |
| 09/22/00 | TMF | Phone conference with court regarding hearing | 0.10 | 11.00 |
| 09/25/00 | TMF | Prepare letter to court regarding order with enclosed | 0.50 | 55.00 |

2000-2001

Mandated Costs

Littler Mendelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>SUBTOTAL</u> | <u>TOTAL</u> |
|--------------|--------------|-------------|-----------------|--------------|
| July-00 | 5.25 | 210.00 | 1,102.50 | 1,102.50 |
| August | 4.75 | 135.00 | 641.25 | |
| | 3.25 | 210.00 | <u>682.50</u> | 1,323.75 |
| September | 0.50 | 160.00 | 80.00 | |
| | 1.00 | 210.00 | <u>210.00</u> | 290.00 |
| October | 39.50 | 160.00 | 6,320.00 | |
| | 23.50 | 210.00 | <u>4,935.00</u> | 11,255.00 |
| November | 10.50 | 160.00 | 1,680.00 | |
| | 11.00 | 210.00 | <u>2,310.00</u> | 3,990.00 |
| December | 41.25 | 125.00 | 5,156.25 | |
| | 5.50 | 160.00 | 880.00 | |
| | 9.25 | 210.00 | <u>1,942.50</u> | 7,978.75 |
| January-01 | 16.75 | 135.00 | 2,261.25 | |
| | 9.00 | 210.00 | 1,890.00 | 4,451.25 |
| | | | 300.00 | |
| February | 10.25 | 135.00 | 1,383.75 | |
| | 7.75 | 160.00 | 1,240.00 | |
| | 12.25 | 210.00 | <u>2,572.50</u> | 5,196.25 |
| March | 21.75 | 160.00 | 3,480.00 | |
| | 35.75 | 210.00 | <u>7,507.50</u> | 10,987.50 |

3.9

2000-2001

Mandated Costs

Little Mendelson

| | | | | |
|-------|--------|--------|------------------|-----------|
| April | 9.75 | 160.00 | 1,560.00 | |
| | 15.75 | 210.00 | <u>3,307.50</u> | 4,867.50 |
| May | 2.75 | 190.00 | 522.50 | |
| | 10.75 | 135.00 | 1,451.25 | |
| | 3.00 | 160.00 | 480.00 | |
| | 5.00 | 210.00 | <u>1,050.00</u> | 3,503.75 |
| June | 19.25 | 135.00 | 2,598.75 | |
| | 52.25 | 160.00 | 8,360.00 | |
| | 5.75 | 210.00 | <u>1,207.50</u> | 12,166.25 |
| | | | <u>67,112.50</u> | |
| | 393.00 | | | |

LITTLER MENDELSON®
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2

FOOTHILL-DE ANZA COMMUNITY COL

2736017

September 30, 2000

MR. JIM KELLER
 VICE CHANCELLOR FOR BUSINESS SERVICES
 FOOTHILL-DE ANZA COMMUNITY COLLEGE
 DISTRICT
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CA 94022
 PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through August 31, 2000

Invoice # 2736017 1109
 Client Code: 015840

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 08/16/00 | PPW | 0.25 | Prepare response to auditors Perry Smith regarding pending litigation. |
| 08/17/00 | PPW | 0.25 | Revise letter to auditors Perry Smith based on new information about pending litigation. |

-----TIME AND FEE SUMMARY-----

| | HOURS | RATE | FEE |
|--|-------|--------|-----------|
| Patricia P. White Shareholder-Prt | 0.50 | 210.00 | \$ 105.00 |
| TOTALS | 0.50 | | \$ 105.00 |

Total Fees for this Matter: \$ 105.00

Total for this Matter: \$ 105.00

AGLIPAY LAWSUIT

015840.1039

LITTLER MENDELSON®

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3

FOOTHILL-DE ANZA COMMUNITY COL

2741109

| | | | |
|----------|------|------|---|
| 09/01/00 | PPW | 0.25 | Review memo from Chief Tom Conom regarding his deposition. |
| 09/05/00 | PPW | 0.25 | Review letter from Corinne Leal to Carole Hanlon re deposition. |
| 09/18/00 | DJM2 | 0.25 | Call with Mr. Tade re upcoming depositions; call with Ms. White re same. |
| 09/20/00 | PPW | 0.25 | Telephone conference with Aglipay's counsel re conference call about discovery and other issues including new information they contend they have about Chief Conom. |
| 09/25/00 | DJM2 | 0.25 | Telepone conference with Ms. White re scheduling of depositions. |
| 09/27/00 | PPW | 0.25 | Telephone conference with Greg Parman re witnesses in cases involving Chief Conom. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|-------------------|-----------------|-------|--------|-----------|
| Daniel J. Muller | Associate | 0.50 | 160.00 | \$80.00 |
| Patricia P. White | Shareholder-Prt | 1.00 | 210.00 | \$ 210.00 |
| | TOTALS | 1.50 | | \$ 290.00 |

Total Fees for this Matter:

\$ 290.00

Expenses:

Duplication

0.30

Total Expenses for this Matter:

\$ 0.30

Total for this Matter:

\$ 290.30

Total Current Charges:

\$ 622.80

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FOOTHILL-DE ANZA COMMUNITY COL

2736017

08/31/00 PPW 0.25 Prepare response to Tom Conom regarding
 arrangements for deposition and preparation for
 same.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|-------------------|-----------------|-------------|--------|-------------------|
| Daniel J. Muller | Associate | 4.75 | 135.00 | \$ 641.25 |
| Patricia P. White | Shareholder-Prt | 3.25 | 210.00 | \$ 682.50 |
| | TOTALS | 8.00 | | \$1,323.75 |

Total Fees for this Matter: \$1,323.75

Expenses:

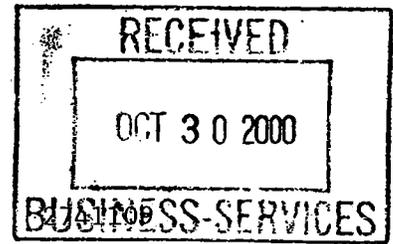
| | |
|-------------|-------|
| Duplication | 9.45 |
| Fax | 12.00 |

Total Expenses for this Matter: \$21.45

Total for this Matter: \$1,345.20

Total Current Charges: \$1,450.20

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2

FOOTHILL-DE ANZA COMMUNITY COL

October 25, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through September 30, 2000

Invoice # 2741109 1109
Client Code: 015840

SEX HARASSMENT TRAINING WRKSH. 015840.1022

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 09/26/00 | SBK | 1.75 | Preparation of the workshop for Foothill Deanza administrators on diversity and sexual harassment and update of presentation. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|-------------------|-----------------|-------------|--------|------------------|
| Sandra B. Kløster | Shareholder-Prt | 1.75 | 190.00 | \$ 332.50 |
| | TOTALS | 1.75 | | \$ 332.50 |

Total Fees for this Matter: \$ 332.50

Total for this Matter: \$ 332.50 *[Signature]*

AGLIPAY LAWSUIT

015840.1039

DATE ATTY HOURS DESCRIPTION

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3

FOOTHILL-DE ANZA COMMUNITY COL

2749537

10/13/00 SBK 1.00 Legal research re the issue of a counselor/student confidence of sexual harassment allegations and the delimma of the the administrator when the counselor informs the administrator of the allegations of harassment that occured during the professional relationship of a counselor and his/her client/student.

10/13/00 SBK 5.00 Preparation of and attendance at the training workshop for administrators and supervisors in the area of diversity and harassment.

-----TIME AND FEE SUMMARY-----

| Sandra B. Kloster | Shareholder-Prt | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|------------|
| | | 12.25 | 190.00 | \$2,327.50 |
| TOTALS | | 12.25 | | \$2,327.50 |

Total Fees for this Matter: \$2,327.50

Total for this Matter: \$2,327.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 10/02/00 | PPW | 1.25 | Telephone conference with Greg Parman re preparing witnesses for deposition; telephone conferences with Chief Conom (3 calls); discuss recent circumstances and attacks on Chief Conom by officer he fired and discuss what plaintiffs are trying to do in this case. |
| 10/04/00 | DJM2 | 5.00 | Review transcripts of termination hearing; Meet with Mr. Conom to prepare his deposition testimony; travel to and from Foothill College. |
| 10/05/00 | PPW | 0.25 | Review declaration of Ernie Aglipay's counsel Jeff Tade in opposition to order to show cause re dismissal. |
| 10/06/00 | DJM2 | 4.00 | Meet with Mr. Conom to prepare his deposition testimony; travel to and from Foothill College. |
| 10/09/00 | PPW | 0.50 | Attendance at meeting with Dan Muller to debrief after first day of Tom Conom's deposition by opposing counsel. |

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FOOTHILL-DE ANZA COMMUNITY COL

2749537

| | | | |
|----------|------|------|--|
| 10/09/00 | DJM2 | 9.00 | Attend deposition of Tom Conom. |
| 10/10/00 | DJM2 | 0.25 | Call with Mr. Conom re Memorandum of Understanding and re next day of deposition. |
| 10/10/00 | PPW | 1.00 | Prepare for meeting with Dr. Leo Chavez concerning his deposition by reviewing transcript of his testimony in 1997 discharge hearings. |
| 10/11/00 | DJM2 | 9.00 | Prepare for and attend second day of Mr. Conom's deposition. |
| 10/11/00 | PPW | 3.00 | Attendance at meeting with Chancellor Dr. Leo Chavez at college district office in Los Altos Hills to prepare for his deposition by opposing counsel; attendance at meeting with Vice Chancellor Jane Enright to prepare for her deposition by opposing counsel; discussion with Dan Muller re second day of Chief Conom's deposition; prepare letter to Jane Enright re opposing counsel's allegations against Chief Conom. |
| 10/13/00 | PPW | 1.00 | Telephone conference with Jon O'Bergh re deposition of Chancellor Leo Chavez on October 16, 2000; conference with Dan Muller re second day of Chief Tom Conom's deposition; review letter from Aglipay's counsel Jeff Tade re depositions of Leo Chavez, Jane Enright and Carol Hanlon. |
| 10/16/00 | DJM2 | 0.75 | Calls with Carole Hanlan re testimony; confer with opposing counsel re deposition scheduling. |
| 10/16/00 | PPW | 6.25 | Attendance at meeting with Dr. Leo Chavez before his deposition; attendance at deposition of Dr. Chavez by attorney for Ernie Aglipay; telephone conference with Jane Enright re need for further preparation before her deposition on October 18, 2000. |
| 10/17/00 | PPW | 2.25 | Attendance at meeting with Jane Enright at Foothill College to prepare for deposition on October 18, 2000; review transcript of Ms. Enright's testimony at discharge appeals in 1997. |
| 10/17/00 | DJM2 | 0.50 | Calls with opposing counsel re scheduling of deposition; call with Ms. White re same; call to Carole Hanlon re preparation for deposition. |
| 10/18/00 | DJM2 | 3.00 | Review documents relating to Carole Hanlon's deposition, Meet with Ms. Hanlon re same. |
| 10/18/00 | PPW | 7.50 | Meet with Jane Enright prior to her deposition for final preparation; attendance at deposition of Jane Enright by Jeff Tade, attorney for Ernie Aglipay. |

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FOOTHILL-DE ANZA COMMUNITY COL

2749537

10/20/00 PPW 0.50 Meet with Carole Hanlon and Dan Muller to discuss her deposition; discuss safety concern about identifying certain employee who was an informant and need for protective order before revealing the name to counsel only.
10/20/00 DJM2 8.00 Appear at deposition of Carole Hanlon.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEES |
|-------------------|-----------------|--------------|--------|--------------------|
| Daniel J. Muller | Associate | 39.50 | 160.00 | \$6,320.00 |
| Patricia P. White | Shareholder-Prt | 23.50 | 210.00 | \$4,935.00 |
| | TOTALS | 63.00 | | \$11,255.00 |

Total Fees for this Matter: \$11,255.00

Expenses:

Duplication 148.80
Fax 34.50

Total Expenses for this Matter: \$ 183.30

Total for this Matter: \$11,438.30 *OK/EG*

MARTINEZ, AUGUSTINE

015840.1048

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 10/24/00 | PPW | 0.25 | Telephone conference with Jane Enright re argument made by counsel for Mr. Martinez about timeliness of derogatory material being placed in file. |
| 10/30/00 | PPW | 0.25 | Review draft response from President Martha Kanter to Augustine Martinez concerning his request to have certain material removed from his personnel file. |
| 10/31/00 | SLI | 0.25 | Pulled case off lexis; faxed to Patty White. |
| 10/31/00 | PPW | 0.50 | Telephone conference with Jane Enright re response to Gus Martinez's grievance about documents in his personnel file; review Miller v Chico case; advise Ms. Enright to add that Mr. Martinez may prepare rebuttal and have it attached to derogatory information in file. |

RECEIVED

DEC 14 2000

VICE CHANCELLOR
HUMAN RESOURCES

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FOOTHILL-DE ANZA COMMUNITY COL

RECEIVED
DEC 12 2000
BUSINESS-SERVICES
2752392

December 11, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through November 30, 2000

Invoice # 2752392 1109
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 11/08/00 | PPW | 1.75 | Review memo from Jane Enright re deposition transcript and continuation of deposition; prepare response to Ms. Enright re same; review transcript of first day of Dr. Leo Chavez's deposition. |
| 11/09/00 | PPW | 0.50 | Telephone conference with opposing counsel Jeff Tade re scheduling continuation of Jane Enright's deposition; also discuss possible dates for scheduling depositions of Klaus Dehn, Greg Parman and Mary Mason and depositions of Bernadine Fong, Judy Handa and Ben Rodriguez; telephone conference with John Mason re scheduling deposition of Mary Mason. |
| 11/10/00 | PPW | 2.25 | Telephone conference with Jane Enright re scheduling of various depositions and agreement to produce current managers without a subpoena; review transcript of 1st day of Jane Enright's deposition by plaintiffs' counsel. |
| 11/13/00 | PPW | 1.25 | Meet with Jane Enright and discuss transcripts; meet with Greg Parman regarding scheduling of his deposition; telephone call from Jane Enright regarding date change for next day of Leo Chavez deposition; telephone call to Jon O'Bergh re same; telephone conferences with Jane Enright (several calls) re Greg Parman's deposition on November 29th and depositions of Judy Handa and Ben Rodriguez; telephone |

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FOOTHILL-DE ANZA COMMUNITY COL

2752392

conference with Jon O'Bergh re scheduling next day of Chancellor's deposition on December 14, 2000; telephone conference with opposing counsel Jeff Tade re changing Chancellor's deposition from November 29 to December 14; schedule depositions of Jane Enright and Ben Rodriguez and Greg Parman.

| | | | |
|----------|------|------|--|
| 11/14/00 | DJM2 | 0.50 | Review depo transcripts; call Ms. White re scheduling of depositions; |
| 11/14/00 | PPW | 0.25 | Telephone calls from and to Jane Enright re scheduling of Judy Handa's and Klaus Dehn's depositions. |
| 11/15/00 | PPW | 1.00 | Review and respond to memos from Jane Enright regarding deposition schedule; telephone conference with opposing counsel Jeff Tade re update on deposition schedule; telephone conference with Mary Mason re deposition. |
| 11/15/00 | DJM2 | 0.75 | Call to Mr. Conom; Ms. Hanlon; and Mr. Tade; Review deposition transcripts and prepare for mailing to Mr. Conom and Ms. Hanlon. |
| 11/16/00 | PPW | 0.25 | Telephone conference with opposing counsel Jeff Tade about deposition of Mary Mason on December 13, 2000. |
| 11/16/00 | DJM2 | 0.25 | Calls with Mr. Parman re scheduling of deposition preparation. |
| 11/21/00 | DJM2 | 0.25 | Call to Ms. Enright re deposition invoices. |
| 11/27/00 | PPW | 0.50 | Review declaration of Jeff Tade in opposition to order to show cause why case should not be dismissed; review letter from Jeff Tade re depositions; review deposition notices. |
| 11/28/00 | DJM2 | 4.00 | Review hearing transcripts of Mr. Parman's testimony; meet with Mr. Parman to prepare for deposition; telephone call with opposing counsel regarding starting time for Mr. Parman's deposition; prepare case management conference statement in advance of hearing on Order to Show Cause. |
| 11/29/00 | PPW | 3.25 | Telephone calls from and to Jane Enright re witness preparation for Klaus Dehn, Jane and Leo Chavez before the next round of depositions; review transcripts from 1997 hearings in preparation for deposition of Klaus Dehn; do further review of transcripts of 1st day of deposition for Dr. Chavez and Ms. Enright. |
| 11/29/00 | DJM2 | 0.25 | Telephone call to Ms. Hanlon re scheduling of deposition. |
| 11/29/00 | DJM2 | 3.00 | Prepare for and attend deposition of Mr. Parman. |

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FOOTHILL-DE ANZA COMMUNITY COL

2752392

11/30/00 DJM2 1.50 Call with Ms. Hanlon re deposition; review Hanlon deposition transcript; draft letter re deposition transcript; call to Mr. Tade re scheduling.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEEES |
|-------------------|-----------------|-------|--------|------------|
| Daniel J. Muller. | Associate | 10.50 | 160.00 | \$1,680.00 |
| Patricia P. White | Shareholder-Prt | 11.00 | 210.00 | \$2,310.00 |
| | TOTALS | 21.50 | | \$3,990.00 |

Total Fees for this Matter: \$3,990.00

Expenses:

| | | |
|----------|---|-------|
| | Duplication | 43.95 |
| 11/22/00 | Court Reporter - - WEBER & VOLZING INC., 11/16/00 DEPOSITION OF CAROLE HANLON | 20.00 |
| 11/08/00 | Travel-Mileage - - DANIEL MULLER, 10/06/00 (30 MILES) ROUNDTrip TO FOOTHILL COLLEGE, SECOND DAY OF PREPARATION FOR CONOM DEPOSITION | 9.75 |
| 11/08/00 | Travel-Mileage - - DANIEL MULLER, 10/04/00 (30 MILES) ROUNDTrip TO FOOTHILL COLLEGE RE: WITNESS PREPARATION FOR CONOM DEPOSITION | 9.75 |

Total Expenses for this Matter: \$83.45

Total for this Matter: \$4,073.45

Total Current Charges: \$4,073.45

***** PLEASE SEE FOLLOWING PAGE FOR OUTSTANDING BALANCES *****

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FOOTHILL-DE ANZA COMMUNITY COL

2761457

January 23, 2001

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through December 31, 2000

Invoice # 2761457 1109
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/01/00 | AJF | 3.25 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation into plaintiffs, and information regarding hearings for termination. |
| 12/01/00 | DJM2 | 0.50 | Call with Mr. Parman re deposition of Mr. Rodriguez. |
| 12/01/00 | SLI | 3.50 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/04/00 | AJF | 3.75 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation |

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FOOTHILL-DE ANZA COMMUNITY COL

2761457

into plaintiffs, and information regarding hearings for termination.

| | | | |
|----------|------|------|---|
| 12/04/00 | DJM2 | 0.25 | Telephone call with Ms. Hanlon re scheduling of deposition and regarding correction to deposition transcript. |
| 12/04/00 | SLI | 7.00 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/04/00 | PPW | 2.00 | Attendance at meeting with Board member Mary Mason at district office in Los Altos Hills to prepare for her deposition on December 13, 2000. |
| 12/05/00 | AJF | 3.00 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation into plaintiffs, and information regarding hearings for termination. |
| 12/06/00 | SLI | 2.75 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/06/00 | PPW | 1.50 | Attendance at meeting with Chancellor Leo Chavez at district office in Los Altos Hills to prepare for the second day of his deposition on December 14, 2000. |
| 12/07/00 | SLI | 1.00 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/07/00 | DJM2 | 1.75 | Attend case management conference at Santa Clara County Superior Court; draft letter for Carole Hanlon re transcript changes. |

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| 4 | FOOTHILL-DE ANZA COMMUNITY COL | 2761457 |
|----------|--------------------------------|--|
| 12/08/00 | AJF | 0.25 Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation into plaintiffs, and information regarding hearings for termination. |
| 12/08/00 | PPW | 3.25 Attendance at meeting with Klaus Dehn at district office in Los Altos Hills to prepare him for his deposition on December 12, 2000; review faxed letter from opposing counsel Jeff Tade requesting that Jane Enright bring all the typewritten notes and records which she reviewed prior to the first day of her deposition; telephone conference with administrative assistant in Human Resources regarding plaintiffs' request to produce documents; telephone call to Jane Enright re same. |
| 12/08/00 | SLI | 2.50 Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/11/00 | PPW | 1.50 Telephone conference with opposing counsel Jeff Tade's secretary re canceling today's deposition of Jane Enright and tomorrow's deposition of Klaus Dehn due to Mr. Tade's illness; telephone conferences (2) with Jane Enright re same; review issues for Ben Rodriguez deposition with Dan Muller; telephone conference with Mr. Tade's secretary re additional suggested dates to reschedule depositions. |
| 12/11/00 | DJM2 | 2.50 Meeting with Ben Rodriguez re deposition testimony. |
| 12/12/00 | PPW | 1.00 Telephone conference with Jeff Tade's secretary re postponing depositions of Ben Rodriguez, Mary Mason and Chancellor Leo Chavez; telephone conference with Jon O'Bergh re postponement of Dr. Chavez' deposition; telephone call to Jane Enright re postponement of depositions; telephone conference with John Mason re postponement of Mary Mason's deposition. |
| 12/12/00 | DJM2 | 0.25 Call to Ben Rodriguez re cancellation deposition. |

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FOOTHILL-DE ANZA COMMUNITY COL

2761457

12/21/00 SLI 1.75 passed on to district attorney's office for review and possible prosecution of individuals. Summarize deposition of Chief of Police Tom Conom re investigation of Foothill - De Anza College midnight custodial crew re possible theft of time, theft of property, prostitution acclivities; discussion of procedure whereby investigation was implemented, conducted and passed on to district attorney's office for review and possible prosecution of individuals.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEEs |
|-------------------|-----------------|-------|--------|------------|
| Adam J. Fiss | Associate | 14.75 | 125.00 | \$1,843.75 |
| Daniel J. Muller | Associate | 5.50 | 160.00 | \$ 880.00 |
| Samantha L. Ince | Associate | 26.50 | 125.00 | \$3,312.50 |
| Patricia P. White | Shareholder-Prt | 9.25 | 210.00 | \$1,942.50 |
| | TOTALS | 56.00 | | \$7,978.75 |

Total Fees for this Matter: \$7,978.75

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Total for this Matter: \$7,978.75

Total Current Charges: \$7,978.75

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3

FOOTHILL-DE ANZA COMMUNITY COL

2772961

Total for this Matter:

\$ 160.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 02/02/01 | SPL | 4.50 | Attended deposition of Jane Enright. |
| 02/02/01 | PPW | 7.00 | Attendance at meeting with Jane Enright to prepare for continuation of her deposition; defend deposition of Jane Enright; meet with Ms. Enright following deposition to discuss case and scheduling of other depositions; telephone conference with Jon O'Bergh re scheduling deposition of Chancellor on March 8, 2001; telephone call to Jane Enright re same; prepare letter to Jeff Tade re same. |
| 02/07/01 | PPW | 0.75 | Telephone conference with Jane Enright re more dates for scheduling of depositions; telephone conference with Jeff Tade re scheduling depositions of Judy Handa, Bernadine Fong and Klaus Dehn; telephone conference with opposing counsel Jeff Tade re depositions and serving Handa; telephone call from Jane Enright re dates for Ben Rodriguez and Carole Hanlon; telephone conference with Mary Mason re scheduling her deposition. |
| 02/09/01 | SPL | 2.25 | Drafted Case Management Conference and At Issue Memorandum; Prepared for deposition of Ben Rodriguez. |
| 02/10/01 | AJF | 5.00 | Prepare and draft deposition summary of Jane Enright regarding Ernie Aglipay, et al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in and information she has pertaining to the investigation into the misconduct occurring at Foothill Community College and De Anza Community College. |
| 02/12/01 | PPW | 0.25 | Review letter from opposing counsel Jeff Tade re depositions. |
| 02/16/01 | PPW | 0.25 | Telephone conference with Teresa, Jeff Tade's secretary, re scheduling deposition of Klaus Dehn on March 5; discuss timing issues re scheduling of deposition of Mary Mason. |

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FOOTHILL-DE ANZA COMMUNITY COL

2772961

| | | | |
|----------|-----|------|---|
| 02/20/01 | AJF | 5.25 | Prepare and draft deposition summary of Jane Enright regarding Ernie Aglipay, et al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in and information she has pertaining to the investigation into the misconduct occurring at Foothill Community College and De Anza Community College. |
| 02/23/01 | PPW | 0.75 | Review letter from opposing counsel Jeff Tade requesting a 30 day extension until March 22 to answer defendants' interrogatories; telephone conference with Jane Enright about request for extension of time; discuss offering an extension less than 30 days; telephone conference with opposing counsel Jeff Tade re his request for extension to answer interrogatories; agree on compromise extension until March 14, 2001. |
| 02/23/01 | SPL | 0.25 | Prepared for Deposition of Ben Rodriguez. |
| 02/23/01 | PPW | 1.25 | Prepare for continuation of deposition of Dr. Leo Chavez, including review of transcript of first day of deposition. |
| 02/26/01 | PPW | 2.00 | Review transcript of second full day of deposition of Vice-Chancellor Jane Enright; also prepare to defend deposition of Klaus Dehn. |
| 02/26/01 | SPL | 0.25 | Arranged to meet Ben Rodriguez prior to his March 6, 2001 deposition. |
| 02/27/01 | SPL | 0.50 | Left voicemail for Jane Enright re: deposition of Ben Rodriguez; Sent email to Jane Enright re: deposition of Ben Rodriguez; Telephone conference w/ Robin Moore re: contacting Ben Rodriguez; Telephone conference w/Ben Rodriguez re: March 5, 2001 meeting to prepare for deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEES |
|-------------------|-----------------|--------------|--------|-------------------|
| Adam J. Fiss | Associate | 10.25 | 135.00 | \$1,383.75 |
| Stephen P. Lowney | Associate | 7.75 | 160.00 | \$1,240.00 |
| Patricia P. White | Shareholder-Prt | 12.25 | 210.00 | \$2,572.50 |
| TOTALS | | 30.25 | | \$5,196.25 |

Total Fees for this Matter:

\$5,196.25

Expenses:



April 13, 2001

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through March 31, 2001

Invoice # 2777286 1141
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 03/01/01 | PPW | 0.50 | Review notices of deposition for Klaus Dehn, Ben Rodriguez, Carole Hanlon and Leo Chavez; telephone call to Jane Enright re witness preparation and her transcript. |
| 03/02/01 | SPL | 1.00 | Meet w/Patti White to discuss necessary preparation defense of depositions of Ben Rodriguez and Judy Handa. |
| 03/02/01 | PPW | 1.25 | Telephone call from Jane Enright re depositions; meet with assistant at Jane Enright's office re transcript of second day of her deposition; telephone conference with Jane Enright re witness preparation; telephone conference with Judy Handa re witness preparation; meet with Steve Lowney re series of letters from Aglipay to Judy Handa and others regarding Carole Hanlon, in preparation for defending deposition; telephone conference with Carole Hanlon re witness preparation on March 5, 2001. |
| 03/04/01 | SPL | 3.00 | Reviewed correspondence and deposition transcripts to prepare for depositions of Ben Rodriguez and Judy Handa. |
| 03/05/01 | SPL | 5.25 | Attendance at meeting with Ben Rodriguez at DeAnza College in Cupertino to prepare him for his deposition; attendance at later meeting with Judy Handa at Foothill College to prepare her for her deposition. |

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FOOTHILL-DE ANZA COMMUNITY COL

2788267

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 04/02/01 | PPW | 1.75 | Attendance at meeting with Mary Mason in Los Altos to prepare her for deposition on April 4, 2001; telephone call from office of opposing counsel Jeff Tade advising that Mr. Tade has injured his back and must postpone April 4th deposition; telephone call to Ms. Mason re same. |
| 04/03/01 | SPL | 1.75 | Attended Case Management Conference; Drafted Proposed Stipulated Protective Order limiting access to identification of confidential informant; Research re: whether conduct occurring in 1995 is excludable. |
| 04/04/01 | SPL | 0.25 | Finalized sent proposed stipulated protective order to defense counsel for review. |
| 04/06/01 | SPL | 0.25 | Drafted/Sent letters to defense counsel re: proposed stipulated protective order re: confidential informant. |
| 04/06/01 | PPW | 1.75 | Review transcript of Ben Rodriguez deposition. |
| 04/09/01 | PPW | 6.00 | Telephone conference with Jeff Tade re canceling this week's depositions of Klaus Dehn and Bernadine Fong due to his back injury; discuss possible alternative dates; telephone conference with Annette Stanger, Bernadine Fong's administrative assistant, about cancellation of deposition and available dates; review transcript of Klaus Dehn deposition; review transcript Volume II of second day of Carole Hanlon deposition. |
| 04/09/01 | SPL | 3.00 | Research re: whether evidence of discrimination prior to the statute of limitations period is admissible to prove Plaintiffs' present discrimination claim; reviewed plaintiffs' answers to defendants' special interrogatories. |
| 04/10/01 | PPW | 0.50 | Telephone conference with Greg Parman re cancellation of deposition; telephone calls (several) to Klaus Dehn to notify Mr. Dehn that April 11, 2001 deposition has been canceled and will be rescheduled. |
| 04/10/01 | SPL | 2.00 | Research and writing re: motion for summary judgment. |
| 04/11/01 | PPW | 2.75 | Review Notice of further case management conference and trial setting conference scheduled for May 29, 2001; review transcript of Judy Handa deposition. |
| 04/12/01 | SPL | 0.25 | Telephone conference w/Judy Handa re: best day for second day of her deposition. |
| 04/13/01 | PPW | 1.00 | Review transcript of first day of Bernadine Fong's deposition. |

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FOOTHILL-DE ANZA COMMUNITY COL

2777286

| | | | |
|----------|-----|------|---|
| | | | Tade's secretary re scheduling of Dr. Fong's second day of deposition; telephone conference with Carl Lindstrom re continuation of Dr. Fong's deposition. |
| 03/22/01 | PPW | 0.25 | Telephone conference with new Risk Manager Marcia Kelly; describe status of Aglipay and Banaag consolidated lawsuits and discovery; discuss potential costs of litigation. |
| 03/26/01 | SPL | 1.00 | Drafted proposed stipulated protective order governing information re: confidential informant. |
| 03/26/01 | PPW | 1.50 | Review factual contentions and responses to interrogatories by Ernie Aglipay; review factual contentions and responses to interrogatories by Don Villanueva; review factual contentions and responses to interrogatories by Benedicto Faraon. |
| 03/27/01 | SPL | 1.00 | Drafted proposed stipulated protective order governing information re: confidential informant. |
| 03/29/01 | PPW | 0.25 | Telephone conference with Jeff Tade's associate re deposition schedule. |
| 03/30/01 | PPW | 1.25 | Review case management conference statement from opposing counsel Jeff Tade; telephone conference with Mr. Tade re scheduling of further depositions; telephone conference with Klaus Dehn re next day of his deposition; telephone calls to Carole Hanlon and Mary Mason re scheduling of depositions; review and revise protective order. |
| 03/31/01 | PPW | 0.25 | Telephone conference with board member Mary Mason regarding her deposition on April 4, 2001 and scheduling meeting to prepare for her deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEES |
|-------------------|-----------------|--------------|--------|--------------------|
| Stephen P. Lowney | Associate | 21.75 | 160.00 | \$3,480.00 |
| Patricia P. White | Shareholder-Prt | 35.75 | 210.00 | \$7,507.50 |
| | TOTALS | 57.50 | | \$10,987.50 |

Total Fees for this Matter: \$10,987.50

Expenses:

Duplication 24.90

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5

FOOTHILL-DE ANZA COMMUNITY COL

2788267

TOTALS 25.50 \$4,867.50

Total Fees for this Matter: \$4,867.50

Expenses:

| | |
|---|--------|
| Duplication | 20.25 |
| 04/18/01 Court Reporter - - GROSSMAN & COTTER, INC. | 485.70 |
| 03/06/01 COPY OF TRANSCRIPT OF: BEN RODRIGUEZ & KLAUS DEHN | |
| 04/18/01 Court Reporter - - GROSSMAN & COTTER, INC. | 317.05 |
| 03/30/01 03/07/01 COPY OF TRANSCRIPT OF: JUDITH HANDA | |
| 04/17/01 Office/Local Meals - - STEPHEN LOWNEY 03/04/01 WORKING LUNCH. PREPARED FOR DEPOSITION OF BEN RODRIGUEZ | 5.00 |
| 04/17/01 Office/Local Meals - - STEPHEN LOWNEY 03/07/01 BOUGHT LUNCH FOR CLIENT | 8.61 |

Total Expenses for this Matter: \$ 836.61

Total for this Matter: \$5,704.11

Total Current Charges: \$5,846.61

LITTLER MENDELSON®

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4

FOOTHILL-DE ANZA COMMUNITY COL

2788267

| | | | |
|----------|-----|------|--|
| 04/16/01 | SPL | 0.25 | Research re: excluding allegedly discriminatory acts occurring in 1995. |
| 04/17/01 | PPW | 1.00 | Telephone conference with Klaus Dehn re scheduling continuation of his deposition; telephone calls from and to Annette Stenger re transcript of Dr. Fong's deposition and getting transcript to Bernadine for review; telephone conferences (several calls) with opposing counsel Jeff Tade's administrative assistant; telephone conference with opposing counsel Jeff Tade, who advised that he is still on medication and cannot resume depositions until after May 1, 2001; telephone conference with Carole Hanlon; notify Ms. Hanlon that her deposition continuation on April 20 has been canceled. |
| 04/19/01 | PPW | 0.25 | Meet with Annette Stenger and take her transcript of Dr. Bernadine Fong's deposition. |
| 04/23/01 | PPW | 0.25 | Telephone conference with Annette Stenger re corrections to Bernadine Fong deposition transcript. |
| 04/24/01 | SPL | 0.25 | Coordinated part II of Judy Handa' deposition. |
| 04/26/01 | SPL | 0.50 | Arranged for delivery of Judy Handa's deposition transcript for her review; Arranged for delivery of Ben Rodriguez deposition transcript for his review. |
| 04/26/01 | PPW | 0.25 | Meet with Greg Parman and Jon O'Bergh re deposition transcripts; meet with Annette Stenger re Dr. Fong's deposition transcript. |
| 04/27/01 | SPL | 0.25 | Finished arranging for Judy Handa's deposition transcript to be sent to her overnight for her review. |
| 04/30/01 | PPW | 0.25 | Telephone conference with Carole Hanlon re transcript of deposition. |
| 04/30/01 | SPL | 1.00 | Left voicemail for Judy Handa re: deposition transcript; Telephone conference w/Judy Handa re: non-delivery of deposition transcript; Telephone conference w/Nancy Fena, certified court reporter, re: extending time to review Judy Handa's transcript; Telephone conference with Jeff Tade re: extending time to review Judy Handa's transcript; Drafted/sent letter to Jeff Tade re: extending time to review Judy Handa's transcript; Drafted/sent letter to Carl Linstrom re: extending time to review Judy Handa's transcript. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE\$ |
|-------------------|-----------------|-------|--------|------------|
| Stephen P. Lowney | Associate | 9.75 | 160.00 | \$1,560.00 |
| Patricia P. White | Shareholder-Prt | 15.75 | 210.00 | \$3,307.50 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2792501

FA NEGOTIATIONS

015840.1031

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 05/08/01 | SBK | 2.75 | Review of Faculty Workload Studies and statistics including Studies of Faculty Productivity and problems with workload and productivity measures. Review of the former load study and preparation for the new study and complication of the Districts to be included in a survey. |

?

-----TIME AND FEE SUMMARY-----

| | SHAREHOLDER | HOURS | RATE | FEE |
|-------------------|-----------------|-------|--------|-----------|
| Sandra B. Kloster | Shareholder-Prt | 2.75 | 190.00 | \$ 522.50 |
| TOTALS | | 2.75 | | \$ 522.50 |

Total Fees for this Matter: \$ 522.50

Total for this Matter: \$ 522.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 05/02/01 | SPL | 2.00 | Telephone conference w/DeAnza security re: availability of Ben Rodriguez to review his deposition transcript; Left voicemail message for Ben Rodriguez on his cell phone re: availability of Ben Rodriguez to review his deposition transcript; Telephone conference w/DeAnza security re: dropping off a deposition transcript for Ben Rodriguez' review; Left voicemail for Judy Handa re: confirming receipt of her deposition transcript; Traveled to DeAnza College and delivered deposition transcript to Ben Rodriguez for his review; Reviewed email from Judy Handa re: confirming receipt of her deposition transcript; Drafted |

- sent email to Judy Handa with directions on reviewing and returning her deposition transcript; Telephone conference with Ben Rodriguez re: returning his copy of the deposition transcript.
- 05/07/01 AJF 2.75 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/08/01 AJF 2.75 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/09/01 AJF 0.25 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/10/01 AJF 0.50 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/17/01 AJF 1.50 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/17/01 PPW 0.25 Review CMC statement and at-issue memo from Jeff Tade, attorney for Aglipay.

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FOOTHILL-DE ANZA COMMUNITY COL

5

| | | | |
|----------|-----|------|--|
| 05/18/01 | SPL | 1.00 | Prepared/filed/served Case Management Conference Questionnaire. |
| 05/18/01 | PPW | 0.25 | Review and revise case management conference statement in Aglipay case; arrange for filing of CMC statement with court. |
| 05/21/01 | PPW | 0.25 | Review Supplemental case management conference statement from opposing counsel Jeff Tade, correcting misstatements in previously filed document. |
| 05/25/01 | PPW | 1.00 | Review BAJI jury instructions for discrimination and wrongful termination. |
| 05/29/01 | AJF | 3.00 | Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted. |
| 05/29/01 | PPW | 3.25 | Attendance at case management conference and trial setting conference before Judge Jacobs-May; telephone conference with Jane Enright re trial being set for August 27, 2001; telephone conference with Karen of Dr. Bernadine Fong's office re scheduling continuation of her deposition; telephone conferences with opposing counsel Jeff Tade (several) re scheduling of depositions; telephone conference with Dr. Bernadine Fong confirming June 14, 2001 for the 2nd day of her deposition; telephone conference with Carole Hanlon re continuation of her deposition. |

-----TIME AND FEE SUMMARY-----

| | HOURS | RATE | FEES |
|-------------------|-------|--------|------------|
| Adam J. Fiss | 10.75 | 135.00 | \$1,451.25 |
| Stephen P. Lowney | 3.00 | 160.00 | \$ 480.00 |
| Patricia P. White | 5.00 | 210.00 | \$1,050.00 |
| TOTALS | 18.75 | | \$2,981.25 |

Total Fees for this Matter:

Expenses:

Duplication

16.35

\$2,981.25

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FOOTHILL-DE ANZA COMMUNITY COL

2792501

| | | |
|----------|--|-------|
| 05/25/01 | Overnight Mail Service - - FEDERAL EXPRESS (SAN JOSE) 04/26/01 TO: CAROLE HANLON, CAMPBELL, CA | 8.00 |
| 05/25/01 | Overnight Mail Service - - FEDERAL EXPRESS (SAN JOSE) 04/27/01 TO: JUDY HANDA, SAN FRANCISCO, CA | 30.67 |

Total Expenses for this Matter:

\$55.02

Total for this Matter:

=====

\$3,036.27



ATCHINSON, JAMES

015840.1049

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 05/01/01 | SBK | 3.25 | Review of the sexual harassment complaints filed by students Alexandra Honjas and Dana Kubica against their psychology instructor, Mr. Atchinson. Review of the faculty contract regarding procedure and grounds for discipline and termination. Several telephone calls with Robin Moore regarding her investigation and the demand by James Blackman, Mr. Atchinson's attorney. Review of complaints and comparison with summary by Ms. Moore in order to respond to the request from Mr. Blackman for all charges before meeting with the employer. Legal research re Mr. Blackman's demand to see the allegations prior to a meeting with the employer regarding the charges. |
| 05/02/01 | SBK | 1.25 | Preparation of the letters to Mr. Atchinson's attorney, Mr. Blackman regarding the additional sexual allegations that came out of the interviews with the complainants. Preparation of letter to Mr. Atchison regarding his contact with students and other employees concerning the sexual harassment complaints that have been filed against him and directing him not to contact the students who filed the and the District policy prohibiting harassment. Telephone conference regarding the follow up with Mr. Blackman. |
| 05/14/01 | SBK | 3.75 | Preparation for and attendance at meeting with Robin Moore and Mr. Atchinson and his attorney regarding the sexual harassment claims lodged against him preparation of notes from the meeting. |

July 29, 2001

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through June 30, 2001

Invoice # 2801780 1141
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 06/01/01 | AJF | 2.00 | Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted. |
| 06/04/01 | SPL | 0.50 | Reviewed and responded to email from Ms. White re: scheduling motion for summary judgment; Review and responded to email from Ms. Heverly re: scheduling motion for summary judgment; Left voicemail for Mr. Tade re: scheduling motion for summary judgment; |
| 06/05/01 | SPL | 0.25 | Telephone conference w/Mr. Tade re: acceptable date for hearing on motion for summary judgment. |
| 06/06/01 | MBH | 0.75 | Meeting with Mr. Lowney to discuss strategy for renewal of summary judgment motion. |
| 06/07/01 | PPW | 0.25 | Telephone call from Mary Mason regarding her deposition and available dates in July. |
| 06/10/01 | PPW | 0.50 | Prepare for second day of Bernadine Fong deposition. |
| 06/11/01 | MBH | 1.25 | Review of various deposition transcripts for preparation of renewed motion for summary judgment. |

| | | | |
|----------|-----|------|--|
| 06/12/01 | PPW | 1.00 | Telephone conferences with opposing counsel Jeff Tade (several calls) re his decision to change date of Dr. Bernadine Fong's deposition again; discuss scheduling of other depositions including deposition of Ernie Aglipay; telephone conferences with Dr. Fong's assistant Annette Stenger re scheduling of second day of Dr. Fong's deposition. |
| 06/13/01 | MBH | 3.50 | Draft motion for summary judgment; review of prior ruling on summary judgment and complaints for preparation of same; review of deposition transcripts for support for motion. |
| 06/13/01 | AJF | 2.00 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/13/01 | PPW | 1.00 | Review legal issues to be addressed in motion for summary judgment; compile documents and confer with Michelle Heverly re summary judgment motion. |
| 06/14/01 | MBH | 3.75 | Preparation of defendant's motion for summary judgment; review of previous motion and documents submitted in support thereof; review of transcripts from prior hearings for preparation of motion. |
| 06/14/01 | PPW | 1.50 | Review letter from opposing counsel Jeff Tade re depositions; telephone conferences with Jeff Tade (numerous calls) re scheduling of remaining depositions; telephone call to Mary Mason regarding her deposition; telephone conference with Mary Mason re scheduling her deposition on July 13, 2001; telephone conference with Klaus Dehn regarding continuation of his deposition. |
| 06/14/01 | AJF | 1.75 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |

- 06/15/01 AJF 1.00 Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted.
- 06/15/01 MBH 7.75 Prepare motion for summary judgment; legal research re new standard for summary judgment under California law; legal research re requirements for employee to be similarly situated to another employee for purposes of analyzing employment discrimination claim; legal research re prima facie case of discrimination in a discharge case; legal research re requirement that employee be adequately performing job duties at the time of termination in order to recover on a claim for discrimination; review of Judge Cliff's order denying mandamus.
- 06/18/01 MBH 4.25 Draft memorandum of points and authorities in support of defendant's renewed motion for summary judgment and/or summary adjudication; review of various deposition transcripts and declarations submitted in support of earlier motion for preparation of same.
- 06/18/01 AJF 3.25 Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically, summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted.
- 06/19/01 SPL 0.25 Reviewed Plaintiffs demand for exchange of expert witness information.
- 06/20/01 SPL 0.25 Discussion w/Ms. Heverly re: motion for summary judgment.
- 06/21/01 SPL 1.00 Discussion w/Ms. Heverly re: motion for summary judgment; Reviewed motion for summary judgment.
- 06/21/01 MBH 4.25 Preparation of memorandum of points and authorities in support of defendant's motion for summary judgment; legal research re workers' compensation preemption of claim for intentional infliction of emotional distress; legal research re elements of claim for conspiracy.

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FOOTHILL-DE ANZA COMMUNITY COL

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| | | | |
|----------|-----|------|--|
| 06/21/01 | AJF | 0.50 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically, summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/22/01 | MBH | 5.75 | Review of two volumes of deposition of Tom Conom for preparation of summary judgment motion; legal research re elements of conspiracy for preparation of same; continued preparation of memorandum of points and authorities in support of defendant's motion for summary judgment and/or summary adjudication. |
| 06/22/01 | AJF | 2.25 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/25/01 | MBH | 2.50 | Legal research re standard for intentional infliction of emotional distress claim where only outrageous conduct alleged is discriminatory termination; review transcripts from administrative hearings and several rulings made in connection with administrative review for preparation of summary judgment motion; review transcript from deposition of Carol Hanlon re same; review police report and other documents related to initial investigation for preparation of motion. |
| 06/25/01 | AJF | 3.50 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/25/01 | SPL | 1.75 | Factual research re: motion for summary judgment; Reviewed plaintiffs' form interrogatories and requests for documents; Discussion w/Ms. Heverly re: motion for summary judgment. |

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FOOTHILL-DE ANZA COMMUNITY COL

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| | | | |
|----------|-----|------|---|
| 06/26/01 | SMP | 3.00 | Prepare exhibits to be included with the motion for summary judgement. |
| 06/26/01 | MBH | 6.25 | Further revision of memorandum of points and authorities in support of defendant's motion for summary judgment; preparation of notice of motion and issues for summary adjudication; preparation of declaration of Michelle B. Heverly to authenticate evidence submitted in support of motion; preparation of table of exhibits submitted; review and organization of evidence submitted in support of motion. |
| 06/27/01 | MBH | 7.25 | Final revision of memorandum of points and authorities; meeting with Ms. White to discuss issues re same, including issues that may be raised by plaintiffs' opposition; preparation of separate statement of material undisputed facts and supporting evidence; review of declarations and deposition testimony for preparation of same; preparation of all documents for filing and service. |
| 06/27/01 | SPL | 0.50 | Email to Ms. White re: request for expert discovery; Reviewed plaintiff's form interrogatories. |
| 06/28/01 | SPL | 0.50 | Confer with Ms. White re expert witnesses. Calendared last date to file responses to form interrogatories. |
| 06/28/01 | PPW | 0.50 | Do final review of documents and arrangements for service of motion for summary judgment. |
| 06/29/01 | PPW | 1.00 | Prepare for continuation of Bernadine Fong deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEES |
|--------------------------|-----------------|-------|--------|------------|
| Adam J. Fiss | Associate | 16.25 | 135.00 | \$2,193.75 |
| Michelle B. Heverly | Associate | 47.25 | 160.00 | \$7,560.00 |
| Stephen P. Lowney | Associate | 5.00 | 160.00 | \$ 800.00 |
| Patricia P. White | Shareholder-Prt | 5.75 | 210.00 | \$1,207.50 |
| Shannon Michelle Patrick | Summer Associat | 3.00 | 135.00 | \$ 405.00 |

TOTALS 77.25 \$12,166.25

Total Fees for this Matter: \$12,166.25

Expenses:

| | |
|--|--------|
| Duplication | 255.90 |
| 06/27/01 Computer Research, 06/15/01 M HEVERLY | 153.78 |

COPY

State Controller's Office

School Mandated Cost Manual

| | | | |
|---|-------------------------------|---|------------|
| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING S43045 FOOTHILL-DE AN7A COL DIST SANTA CLARA COUNTY 12345 EL MONTE ROAD LOS ALTOS HILLS CA 94022 | For State Controller Use Only | | Program |
| | (19) Program Number 00011 | | 011 |
| | (20) Date Filed ___/___/___ | | |
| (21) LRS Input ___/___/___ | | Reimbursement Claim Data (22) CB-1, (03)(1)(e) (23) CB-1, (03)(2)(e) (24) CB-1, (03)(3)(e) 86,460 (25) CB-1, (03)(4)(e) | |

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E

| Type of Claim | Estimated Claim | Reimbursement Claim | |
|--|--|-----------------------|----------------|
| (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | (26) CB-1, (03)(5)(e) | |
| (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (27) CB-1, (03)(6)(e) | 283,725 |
| (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (28) CB-1, (03)(7)(e) | |
| Fiscal Year of Cost (06) 20 02 / 20 03 | (12) 20 01 / 20 02 | (29) CB-1, (04)(d) | 251,674 |
| Total Claimed Amount (07) 390,533 | (13) 390,533 | (30) CB-1, (04)(e) | 370,185 |
| Less: 10% Late Penalty, not to exceed \$1,000 | (14) -0- | (31) CB-1, (05)(e) | |
| Less: Prior Claim Payment Received | (15) 235,193 | (32) | |
| Net Claimed Amount | (16) 155,340 | (33) | |
| Due to Claimant (08) | (17) 155,340 | (34) | |
| Due to State | (18) -0- | (35) | |
| | | (36) | |

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Officer

Date

Michael Brandy
Michael Brandy

4/13/03

Vice Chancellor, Business Svcs

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number

(650) 949 - 6270 Ext.

Martha De La Cerda

E-Mail Address

delacerdamartha@fhda.edu

| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 |
|---|---|----------------------------------|---|-----------------------------|----------------------------|
| (01) Claimant Foothill-De Anza Community College District | | | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | | Fiscal Year 2001 / 2002 |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 64,758 | | | 21,701 | 86,460 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 53,752 | | | 229,973 | 283,725 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 118,510 | | | 251,674 | 370,185 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | [Line (05)(e) x 3.219 for 2001-02 F.Y.] | | | | 16,768 |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | 353,417 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | [Line (04)(e) - line (04)(d)] | | | | 118,511 |
| (09) Base Year Costs less Contract Services adjusted by IPD | [(Line (05)(e) - line (05)(d)) x 3.219] | | | | 16,768 |
| (10) Increased Direct Costs less Contract Services | [Line (08) - line (09)] | | | | 101,743 |
| (11) Indirect Cost Rate | From J-380, J-580, or FAM-27C | | | | 36.48% |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | 37,116 |
| (13) Total Increased Direct and Indirect Costs | [Line (07) + line (12)] | | | | 390,533 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | [Line (13) - (line (14) + line (15))] | | | | 390,533 |

023 Transactions by Account

STATE MANDATED COSTS

Fiscal Year: 02

Screen: Acct: 1444000694 Month:

01-11-03 10:42:28

| Sub | TC | Ref 1 | Date | Description | Amount | I Batch | Offset | Acct |
|------|-----|---------|-------|---------------------|------------|---------|--------|------|
| 0694 | 020 | TentBud | 05/08 | Mandated Costs | 420,000.00 | -C | BBS008 | |
| 0694 | 020 | Adopt | 05/08 | Mandated Costs | 161,000.00 | D | BBO010 | |
| 0694 | 030 | | 08/01 | STATE OF CALIFORNIA | 397,130.00 | -C | CRJ010 | |
| 0694 | 030 | | 12/26 | STATE OF CA | 2,582.00 | -C | CRJ055 | |
| 0694 | 030 | | 03/06 | STATE OF CA | 104,455.00 | -C | CRJ073 | |
| 0694 | 030 | | 03/15 | STATE OF CA | 235,193.00 | -C | CRJ076 | |
| 0694 | 030 | | 05/16 | STATE OF CA | 7,994.00 | -C | CRJ102 | |
| 0694 | 030 | | 06/12 | STATE OF CA | 3,337.00 | -C | CRJ112 | |
| 0694 | 030 | | 06/20 | STATE OF CA | 2,124.00 | -C | CRJ113 | |
| 0694 | 030 | | 06/20 | STATE OF CA | 11,824.00 | -C | CRJ113 | |
| 0694 | 030 | | 06/20 | STATE OF CA | 28,057.00 | -C | CRJ113 | |
| 0694 | 030 | | 06/26 | STATE OF CA | 19,978.00 | -C | SSE037 | |
| 0694 | 030 | | 06/26 | STATE OF CA | 14,014.00 | -C | SSE037 | |
| 0694 | 021 | | 06/30 | REVISE BGT TO ACTUA | 567,688.00 | -C | BRD404 | |

Total Pages: 1 This Page: 1 Next Page:

| | | | | | |
|---|---|----------------------------------|---|---|---|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 |
| (01) Claimant Foothill-De Anza Community College District | | | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> | | Fiscal Year 20 <u>02</u> /20 <u>03</u> |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 64,758 | | | 21,701 | 86,460 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 53,752 | | | 229,973 | 283,725 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 118,510 | | | 251,674 | 370,185 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | [Line (05)(e) x 3.219 for 2001-02 F.Y.] | 16,768 |
| (07) Increased Direct Costs | | | | [Line (04)(e) - line (06)] | 353,417 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | [Line (04)(e) - line (04)(d)] | 118,511 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | [Line (05)(e) - line (05)(d)] x 3.219] | 16,768 |
| (10) Increased Direct Costs less Contract Services | | | | [Line (08) - line (09)] | 101,743 |
| (11) Indirect Cost Rate | | | | From J-380, J-580, or FAM-27C | 36.48 % |
| (12) Increased Indirect Costs | | | | [Line (10) x line (11)] | 37,116 |
| (13) Total Increased Direct and Indirect Costs | | | | [Line (07) + line (12)] | 390,533 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | | | | [Line (13) - (line (14) + line (15))] | 390,533 |

| | | |
|--|-------------------------------|------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year 2001-02 | 19___/20___ |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | | |
|-----------------------|---|--------------|
| Program 011 | COLLECTIVE BARGAINING CLAIM SUMMARY Instructions | FORM CB-1 |
|-----------------------|---|--------------|

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2001-02 IPD is 3.219.
- Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.
- (10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year Costs Were Incurred 2002-03 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| | |
|--|------------------------|
| (04) Description of Expenses: Complete columns (a) through (g) | Object Accounts |
|--|------------------------|

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentation | | | | | | |

| | | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year Costs Were Incurred 2001-02 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentation | | | | | | |

| | | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year Costs Were Incurred 2002-03 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentation | | | | | | |

| | | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|

FOOTHILL-DE AN ZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Cost
Contract Administration / Grievances
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|--|--------------------|--------------------|--------------------------------|---------------------------|
| VP, Finance & College Services | 6.50 | \$68.88 | \$14.47 | \$541.76 |
| Burson, Kathleen Dean, Child Development | 1.00 | 62.84 | 13.20 | 76.04 |
| Enright, Jane Vice Chancellor, HR | 152.00 | 71.99 | 15.12 | 13,240.30 |
| Fong, Bernadine President | 3.00 | 85.85 | 18.03 | 311.65 |
| Gatlin, Susan Dean, Physical Education | 1.75 | 61.01 | 12.81 | 129.19 |
| Graham, Duncan Dean, Fine Arts | 4.25 | 55.34 | 11.62 | 284.59 |
| Harvey, Alan Vice President, Instruction | 2.00 | 73.05 | 15.34 | 176.78 |
| Kanter, Martha President | 18.00 | 85.85 | 18.03 | 1,869.92 |
| Lopez, Leticia Executive Assistant, HR | 29.00 | 33.04 | 6.94 | 1,159.36 |
| Mc Cutchen, Margaret HR Specialist | 2.25 | 41.65 | 8.75 | 113.38 |
| Miner, Judy Vice President, Instruction | 2.25 | 73.05 | 15.34 | 198.88 |
| Moore, Robin Director, Legal Affairs | 4.00 | 48.93 | 10.28 | 236.83 |
| Vice President, Student Dev. | 1.00 | 68.88 | 14.47 | 83.35 |
| Parman, Gregory Director, HR | 25.50 | 57.04 | 11.98 | 1,759.84 |
| Patz, Penelope Vice President, Tech. | 6.75 | 68.88 | 14.47 | 562.59 |
| Rose, Richard Dean, Counseling | 3.25 | 61.01 | 12.81 | 239.92 |
| Zoltan, Elizabeth Dean, Business & Soc.Sci. | 8.25 | 65.18 | 13.69 | 650.62 |
| <i>Faculty Representatives:</i> | | | | |
| Milonas, Faith | 36.00 | \$82.71 | \$17.37 | \$3,602.95 |
| Strand, Tomas | 221.50 | 82.71 | 17.37 | 22,168.16 |
| Total | 359.75 | | | \$47,406.09 |

FOOTHILL-DE AN ZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Cost
Contract Administration / Grievances
Fiscal Year 2001/02**

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.
= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2001/02 assignment)

Note 3: Faculty representatives replacement costs are computed using
the average hourly rate for a part time teacher.
Per Kathy Blackwood the average District cost for PT faculty for 2001/02 was \$43,424.
Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration - Grievances
Fiscal Year 2001/02

| Management | Aglipay, Ernesto | Atchison, James | Barnett, Elyse | Bresnan, Elizabeth | Child Development Issues | Cognetta, John | DA Counseling Issues | Klingman, Paul | Lang, Gary | Martinez, Augustine |
|--------------------------------|------------------|-----------------|----------------|--------------------|--------------------------|----------------|----------------------|----------------|------------|---------------------|
| Brandy, Michael | | | | | | | | | | |
| Burson, Kathleen | | | | | 1 | | | | | |
| Enright, Jane | 2.75 | 13 | 8.75 | | 1.00 | 4.50 | 2.25 | | 5.75 | 6.00 |
| Fong, Bernadine | | | | | | | | | 1.00 | |
| Gatlin Susan | | | | | | | | | 1.75 | |
| Graham, Duncan | | | | | | | | | | |
| Harvey, Alan | | | | | | 2.00 | | | | |
| Kanter, Martha | | | | | | | | | | |
| Mc Cutchen, Margaret | | | | | | | | | | |
| Miner, Judy | | | | | | | | | | |
| Moore, Robin | | 1.5 | | | | | | | 1.00 | |
| Myers, Roseann | | | | | | | | | 1.00 | |
| Parman, Gregory | 0.25 | | | | | | | | | |
| Patz, Penelope | | 2.5 | | | | | | | | |
| Rose, Richard | | | | | | 1.00 | 2.25 | | | |
| Zoltan, Elizabeth | | 3.5 | 2.75 | | | | | | | |
| Faculty Representatives | | | | | | | | | | |
| Milonas, Faith | | | 2.00 | | 5.00 | | 4.00 | 3.00 | | |
| Strand, Tomas | | 10.25 | | 13.25 | | 34.25 | | | 27.00 | 16.50 |
| Totals | | | | | | | | | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration - Grievances
Fiscal Year 2001/02

| Management | Mitchell, | Murden, Gene | Oey, Lydia | Raff, Margo | SEIU Holiday Grievance | SEIU TEA Issue | Travina, Nicky | Woolcock, Joseph | Total Hours |
|--------------------------------|-----------|--------------|------------|-------------|------------------------|----------------|----------------|------------------|-------------|
| Brandy, Michael | | | | | | | 6.5 | | 6.50 |
| Burson, Kathleen | | | | | | | | | 1.00 |
| Enright, Jane | 2.25 | | 4.25 | | 0.25 | 7.25 | 16.50 | 5.25 | 79.75 |
| Fong, Bernadine | | | | | | | 2.00 | | 3.00 |
| Gatlin Susan | | | | | | | | | 1.75 |
| Graham, Duncan | | | 4.25 | | | | | | 4.25 |
| Harvey, Alan | | | | | | | | | 2.00 |
| Kanter, Martha | 5.50 | | 12.50 | | | | | | 18.00 |
| Mc Cutchen, Margaret | | | | | | 3.50 | | | 3.50 |
| Miner, Judy | 2.25 | | | | | | | | 2.25 |
| Moore, Robin | | | | | | | | | 2.50 |
| Myers, Roseann | | | | | | | | | 1.00 |
| Parnan, Gregory | | 4.25 | | | 0.25 | 10.75 | | | 15.50 |
| Patz, Penelope | | | 4.25 | | | | | | 6.75 |
| Rose, Richard | | | | | | | | | 3.25 |
| Zoltan, Elizabeth | | | | | | | 2.00 | | 8.25 |
| Faculty Representatives | | | | | | | | | |
| Milonas, Faith | | 7.00 | | | | | 11.00 | 4.00 | 36.00 |
| Strand, Tomas | | | 35.75 | 7.25 | | | 25.50 | 51.75 | 221.50 |
| Totals | | | | | | | | | 416.75 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration - Miscellaneous Calls with Legal Counsel
Fiscal Year 2001/02

| | 7/27 | 11/1 | 11/5 | 11/8 | 1/12 | 12/3 | 12/10 | 1/14 | 1/17 | 1/30 | 2/27 | 3/15 | 4/10 | 4/16 | 4/18 | 6/13 | 6/18 | 6/28 | 7/26 | Total Hours | |
|-----------------|------|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|----------------|--|
| Enright, Jane | 0.50 | 6.25 | 1.25 | 0.25 | 2.50 | | | | | | 0.75 | | 0.75 | | 0.75 | | | | | 13.00 | |
| Moore, Robin | | | | | | | | | | | | | | | | | 1.50 | | | 1.50 | |
| Parman, Gregory | | | | | | 1.25 | 1.5 | 0.75 | 1.25 | 1.25 | | 0.5 | | 0.5 | 0.75 | 1.25 | | 1.00 | | 10.00 | |
| Total | | | | | | | | | | | | | | | | | | | | | |

| Development, review and distribution of minutes. | | |
|--|--|-------|
| Enright, Jane | | 58.00 |
| Lopez, Leticia | | 29.00 |
| Total | | |

| Miscellaneous Collective Bargaining Time | | |
|--|--|------|
| Enright, Jane | | 1.25 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Total Cost
Fiscal Year 2001/02

| Negotiations | Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------|-----------------------------|---------------------|----------------|------------|---------------------|--------------------------|
| | Faculty Association | \$45,926 | | | | \$45,926 |
| | CSEA | 5,240 | | | | 5,240 |
| | SEIU | 8,875 | | | 21,701 | 30,576 |
| | Teamsters | 4,717 | | | | 4,717 |
| | Sub Total Negotiations | 64,758 | | | 21,701 | 86,460 |
| Contract Administration | Contract Review - All Units | 6,346 | | | | 6,346 |
| | Grievances - All Units | 47,406 | | | 229,973 | 277,379 |
| | Sub Total Contract Admin | 53,752 | | | 229,973 | 283,725 |
| | Total | \$118,510 | \$0 | \$0 | 251,674 | 370,185 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Negotiations Cost
Faculty Association
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---|--------------------|--------------------|--------------------------------|---------------------------|
| Blackwood, Kathy Manager, Budget Operations | 5.50 | \$59.96 | \$12.59 | \$399.06 |
| Enright, Jane Vice Chancellor, HR | 111.00 | 71.99 | 15.12 | 9,668.90 |
| Harvey, Alan Vice President, Instruction | 29.00 | 73.05 | 15.34 | 2,563.28 |
| Espinosa-Pieb, Christina Dean, Academic Services | 2.25 | 55.34 | 11.62 | 150.66 |
| Leskinen, Anne Dean, Physical Science | 83.25 | 68.05 | 14.29 | 6,855.03 |
| Pritchard, William Vice Chancellor, Technology | 1.00 | 71.99 | 15.12 | 87.11 |
| Vinson, Cindy Dean, Learning Technologies | 3.00 | 55.19 | 11.59 | 200.34 |
| Zoltan, Elizabeth Dean, Business & Soc.Sci. | 55.00 | 65.18 | 13.69 | 4,337.47 |
| Lopez, Leticia Executive Assistant, HR | 50.00 | 33.04 | 6.94 | 1,998.89 |
| <i>Faculty Representatives:</i> | | | | |
| Hansen, Richard | 54.50 | \$82.71 | \$17.37 | 5,454.47 |
| Heiser, Meredith | 6.50 | 82.71 | \$17.37 | 650.53 |
| Heslet, Marylou | 41.50 | 82.71 | \$17.37 | 4,153.40 |
| Milonas, Faith | 2.00 | 82.71 | \$17.37 | 200.16 |
| Paye, Anne | 56.50 | 82.71 | \$17.37 | 5,654.63 |
| Yabu, Sherrie | 35.50 | 82.71 | \$17.37 | 3,552.91 |
| Total | 536.50 | | | \$45,926.86 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" Method.
 = Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
 [174 hrs/month X 12 months = 2088 total hours)
 (2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
 Source: HRS screen 16 - 2001/02 assignment)

Note 3: Faculty representatives replacement costs are computed using the average hourly rate for a part time instructor.
 Per Kathy Blackwood the average District cost for PT faculty for 2001/02 was \$43,424
 Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
Negotiation Sessions - Faculty Association
Fiscal Year 2001/02

| Management: | 7/11 | 7/19 | 7/25 | 7/31 | 8/1 | 10/10 | 10/17 | 10/25 | 11/7 | 11/14 | 11/28 | 12/5 | 1/16 | 1/23 |
|---------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Blackwood, Kathy | | | | | | | | | | 3.00 | | | | |
| Enright, Jane | 2.50 | 1.75 | 2.25 | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Espinosa-Pieb, Christina | | | 2.25 | | | | | | | | | | | |
| Harvey, Alan | 2.50 | 1.75 | | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | | 3.00 | 3.00 | | | |
| Leskinen, Anne | 2.50 | 1.75 | | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Zoltan, Elizabeth | | | 2.25 | | | | | | | | | | 1.75 | 2.50 |
| Faculty Representatives: | | | | | | | | | | | | | | |
| Hansen, Richard | 2.50 | 1.75 | 2.25 | 2.00 | | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Heiser, Meredith | | | | | | | | | | | | | | |
| Heslet, Marylou | | | | | | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | |
| Milonas, Faith | | | | | 1.50 | | | 0.50 | | | | | | |
| Paye, Anne | 2.50 | 1.75 | 2.25 | 2.00 | 1.50 | 3.00 | 0.75 | | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Yabu, Sherrie | | | | | | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.00 | 2.50 |
| Executive Assistant: | | | | | | | | | | | | | | |
| Lopez, Leticia | | 1.75 | 2.25 | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | | 1.75 | 2.50 |
| Totals | 12.50 | 10.50 | 13.50 | 12.00 | 9.00 | 24.00 | 6.00 | 4.00 | 14.00 | 27.00 | 24.00 | 12.00 | 13.25 | 17.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
 Negotiation Sessions - Faculty Association
 Fiscal Year 2001/02

| Management: | 2/6 | 2/13 | 2/27 | 3/13 | 3/20 | 4/10 | 4/24 | 5/8 | 5/15 | 5/22 | 6/5 | 6/12 | Total Hrs |
|---------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Blackwood, Kathy | | | | | | | 1.00 | | | | | | 4.00 |
| Enright, Jane | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 56.00 |
| Espinosa-Pieb, Christina | | | | | | | | | | | | | 2.25 |
| Harvey, Alan | | | | | | | | | | | | | 18.00 |
| Leskinen, Anne | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 2.50 | 1.50 | | 2.00 | 3.00 | 50.25 |
| Zoltan, Elizabeth | 1.75 | | 3.00 | | 1.00 | | 3.50 | | 1.50 | 3.00 | | 1.75 | 22.00 |
| Faculty Representatives: | | | | | | | | | | | | | |
| Hansen, Richard | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 54.50 |
| Heiser, Meredith | 1.75 | 1.75 | | | 1.00 | | | | | | 2.00 | | 6.50 |
| Heslet, Marylou | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 41.50 |
| Milonas, Faith | | | | | | | | | | | | | 2.00 |
| Paye, Anne | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 55.50 |
| Yabu, Sherrie | 1.75 | | | 2.00 | 1.00 | 2.00 | 3.50 | | 1.50 | 3.00 | | 3.00 | 35.50 |
| Executive Assistant: | | | | | | | | | | | | | |
| Lopez, Leticia | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | | 48.50 |
| Totals | 15.75 | 12.25 | 21.00 | 14.00 | 9.00 | 12.00 | 29.00 | 17.50 | 12.00 | 21.00 | 14.00 | 19.75 | 396.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

COLLECTIVE BARGAINING
 Prep-Sessions - Faculty Association
 Fiscal Year 2001/02

| Management | 7/9 | 7/18 | 7/24 | 7/30 | 8/20 | 9/19 | 10/8 | 10/10 | 10/15 | 11/5 | 11/6 | 11/13 | 11/14 | 11/26 |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Blackwood, Kathy | | | | | | 1.00 | | | | | 0.50 | | | |
| Enright, Jane | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 1.00 | 1.50 | 2.00 | 1.00 | 1.50 | 0.50 | 1.50 | 1.50 | 1.50 |
| Harvey, Alan | 1.50 | 1.50 | | | | | 1.50 | | 1.00 | | | 1.50 | | 1.50 |
| Leskinen, Anne | 1.50 | 1.50 | 1.00 | 1.50 | | | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 |
| Paye, Anne | | | | | | | | | | | | | | |
| Pritchard, William | | | | | | | | | | | | | | |
| Vinson, Cindy | | | | | 1.00 | | | | | | | | | |
| Zoltan, Elizabeth | 1.50 | 1.50 | 1.00 | 1.50 | | | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 |
| Lopez, Leticia | 1.50 | | | | | | | | | | | | | |
| Totals | 7.50 | 6.00 | 3.00 | 4.50 | 2.00 | 2.00 | 6.00 | 2.00 | 4.00 | 4.50 | 1.00 | 6.00 | 1.50 | 6.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

COLLECTIVE BARGAINING
 Prep-Sessions - Faculty Association
 Fiscal Year 2001/02

| Management | 12/3 | 1/14 | 1/16 | 1/22 | 1/23 | 2/4 | 2/11 | 2/13 | 2/25 | 2/26 | 3/11 | 3/18 | 4/10 | 4/22 |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Blackwood, Kathy | | | | | | | | | | | | | | |
| Enright, Jane | 1.50 | 1.00 | 2.50 | 1.50 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 1.50 | 1.50 |
| Harvey, Alan | 1.50 | 1.00 | | | | | | | | | | | | |
| Leskinen, Anne | 1.50 | 1.00 | | 1.50 | | 1.00 | 1.50 | 1.50 | 1.50 | | 1.50 | 1.00 | 1.50 | 1.50 |
| Paye, Anne | | | | | | | | | | | | | | |
| Pritchard, William | | | | | | | | | | 1.00 | | | | |
| Vinson, Cindy | | | | | | | | | | 1.00 | | | | |
| Zoltan, Elizabeth | 1.50 | 1.00 | | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 | 1.00 | 1.50 | 1.50 |
| Lopez, Leticia | | | | | | | | | | | | | | |
| Totals | 6.00 | 4.00 | 2.50 | 4.50 | 2.00 | 3.00 | 4.50 | 1.50 | 4.50 | 3.00 | 4.50 | 3.00 | 4.50 | 4.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

COLLECTIVE BARGAINING
 Prep-Sessions - Faculty Association
 Fiscal Year 2001/02

| Management | 5/6 | 5/8 | 5/13 | 5/20 | 5/22 | 5/31 | 6/3 | 6/10 | 6/14 | 6/17 | 6/21 | Total Hours |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Blackwood, Kathy | | | | | | | | | | | | 1.50 |
| Enright, Jane | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 3.00 | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 55.00 |
| Harvey, Alan | | | | | | | | | | | | 11.00 |
| Leskinen, Anne | 1.50 | | 1.00 | 1.50 | | | 1.50 | 1.50 | | | 1.00 | 33.00 |
| Paye, Anne | | | | | | | | | | | 1.00 | 1.00 |
| Pritchard, William | | | | | | | | | | | | 1.00 |
| Vinson, Cindy | | | | | | | | | 1.00 | | | 3.00 |
| Zoltan, Elizabeth | 1.50 | | 1.00 | 1.50 | | | | 1.50 | | 1.50 | | 33.00 |
| Lopez, Leticia | | | | | | | | | | | | 1.50 |
| Totals | 4.50 | 1.50 | 3.00 | 4.50 | 1.00 | 3.00 | 3.00 | 4.50 | 2.00 | 3.00 | 2.00 | 140.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Cost
Negotiations - CSEA
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|--|--------------------|--------------------|--------------------------------|---------------------------|
| Jones-Dulin, Donna Director, College Services | 21.00 | 55.34 | 11.62 | 1,406.20 |
| Mc Cutchen, Margaret HR Specialist | 22.00 | 41.65 | 8.75 | 1,108.64 |
| Nunez, Francisco Assistant Director, Operations | 21.00 | 47.50 | 9.98 | 1,207.10 |
| Parman, Gregory Director, HR | 22.00 | 57.04 | 11.98 | 1,518.29 |
| <i>CSEA Representatives:</i> | | | | |
| Banuelos, Jose | 21.00 | N/A | 0.00 | 0.00 |
| Contreras, Leo | 22.00 | N/A | 0.00 | 0.00 |
| Delgado, Gilbert | 13.00 | N/A | 0.00 | 0.00 |
| Lewis, William | 13.00 | N/A | 0.00 | 0.00 |
| Mardueno, Jose | 12.00 | N/A | 0.00 | 0.00 |
| Williams, Jim | 21.00 | N/A | 0.00 | 0.00 |
| Zlotkowski, Mark | 2.50 | N/A | 0.00 | 0.00 |
| Total | 190.50 | | | 5,240.23 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.
 = Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
 (174 hrs/month X 12 months = 2088 total hours)
 (2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8
 = 176 hrs.
 Source: HRS screen 16 - 2001/02 assignment)

Note 3: No substitutes were hired for CSEA representatives

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
Negotiations - CSEA
Fiscal Year 2001/02

| Management Team: | 8/14 | 8/21 | 8/28 | 9/19 | 9/27 | 10/10 | 10/17 | 11/4 |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|------|
| Jones-Dulin, Donna | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Margaret McCutchen | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Nunez, Francisco | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | |
| Parman, Gregory | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| <i>CSEA Representatives:</i> | | | | | | | | |
| Banuelos, Jose | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | |
| Contreras, Leo | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Delgado, Gilbert | | 2.50 | 2.00 | 1.25 | 1.75 | | | 1.00 |
| Lewis, William | 2.50 | | | 1.25 | | 2.25 | 2.5 | 1.00 |
| Mardueno, Jose | 2.50 | 2.50 | | | 1.75 | | | 1.00 |
| Williams, James | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Zlotkowski, Mark | | | | | | | | |
| Totals | 22.50 | 22.50 | 16.00 | 11.25 | 15.75 | 18.00 | 20.00 | 8.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
Negotiations - CSEA
Fiscal Year 2001/02

| Management Team: | 11/29 | 12/5 | 1/15 | 4/12 | 4/17 | 5/8 | 6/12 | Total Hours |
|------------------------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|---------------|
| Jones-Dulin, Donna | | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 21.00 |
| Margaret McCutchen | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 22.00 |
| Nunez, Francisco | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 21.00 |
| Parman, Gregory | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 22.00 |
| CSEA Representatives: | | | | | | | | |
| Banuelos, Jose | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 21.00 |
| Contreras, Leo | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 22.00 |
| Delgado, Gilbert | 1.00 | | 1.50 | 0.50 | 1.00 | 0.50 | | 13.00 |
| Lewis, William | 1.00 | | 1.50 | | | | 1.00 | 13.00 |
| Mardueno, Jose | 1.00 | 0.75 | 1.50 | 0.50 | | 0.50 | | 12.00 |
| Williams, James | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | | 21.00 |
| Zlotkowski, Mark | | | | 0.50 | 1.00 | | 1.00 | 2.50 |
| Totals | 9.00 | 6.00 | 15.00 | 5.00 | 9.00 | 4.50 | 8.00 | 190.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Cost
Negotiations - SEIU
Fiscal Year 2001/02

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|--|---------------|-------------|--------------------------|--------------------|
| Beers, George Dean, International & Distance Learning | \$17.00 | \$65.19 | \$13.69 | \$1,340.93 |
| Blackwood, Kathy Manager, Budget Operations | 4.00 | 59.96 | 12.59 | 290.23 |
| Mc Carthy, James Dean, Library Services | 35.75 | 57.04 | 11.98 | 2,467.23 |
| Mc Cutchen, Margaret HR Specialist | 40.00 | 41.65 | 8.75 | 2,015.70 |
| Parman, Gregory Director, HR | 40.00 | 57.04 | 11.98 | 2,760.53 |
| <i>SEIU Representatives:</i> | | | | |
| Chao, Nancy | 28.00 | N/A | N/A | N/A |
| Garrison, Phyllis | 29.00 | N/A | N/A | N/A |
| Hocevar, Lisa | 6.50 | N/A | N/A | N/A |
| Lemes, Karen | 36.00 | N/A | N/A | N/A |
| Rueda, Javier | 35.25 | N/A | N/A | N/A |
| Sigala-Aguilar, Griselda | 35.00 | N/A | N/A | N/A |
| Swanson, Jane | 14.75 | N/A | N/A | N/A |
| Turner, Kathleen | 36.25 | N/A | N/A | N/A |
| Grand Total | 357.50 | | | \$8,874.61 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.
= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2001/02 assignment)

Note 3: No substitutes were hired for SEIU representatives.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
Negotiation Sessions - SEIU
Fiscal Year 2001/02

| Management Team: | 7/11 | 7/19 | 7/26 | 8/20 | 9/11 | 9/17 | 10/1 | 10/8 | 11/19 | 11/28 | 12/12 | 1/15 | 2/4 | Total Hours |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Beers, George | | 1.75 | | 3.00 | | | 1.75 | 2.50 | 2.00 | | | 4.00 | 2.00 | 17.00 |
| Blackwood, Kathy | | | | | | | | | 4.00 | | | | | 4.00 |
| McCarthy, James | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | | | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 35.75 |
| McCutchen, Margaret | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 40.00 |
| Parman, Gregory | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 40.00 |
| SEIU Representatives: | | | | | | | | | | | | | | |
| Chao, Nancy | 4.75 | 1.75 | | 3.00 | | 3.25 | | 2.50 | | 4.00 | 2.75 | 4.00 | 2.00 | 28.00 |
| Garrison, Phyllis | 4.75 | 1.75 | | 3.00 | | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | | 4.00 | 2.00 | 29.00 |
| Hocevar, Lisa | 4.75 | 1.75 | | | | | | | | | | | | 6.50 |
| Lemes, Karen | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | | 2.75 | 4.00 | 2.00 | 36.00 |
| Rueda, Javier | 4.75 | | 4.50 | | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 35.25 |
| Sigala-Aguilar, Griselda | 4.75 | | 4.50 | 3.00 | 3.75 | | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 35.00 |
| Swanson, Jane | | 1.75 | 4.50 | | | | 1.75 | | 2.00 | | 2.75 | | 2.00 | 14.75 |
| Turner, Kathleen | 4.75 | 1.75 | 4.50 | 3.00 | | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 36.25 |
| Totals | 47.50 | 17.50 | 36.00 | 27.00 | 22.50 | 26.00 | 15.75 | 22.50 | 20.00 | 36.00 | 24.75 | 40.00 | 22.00 | 357.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Cost
Teamsters
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---|--------------------|--------------------|--------------------------------|---------------------------|
| Enright, Jane Vice Chancellor, HR | 37.00 | 71.99 | 15.12 | 3,222.97 |
| Mc Cutchen, Margaret HR Specialist | 2.00 | 41.65 | 8.75 | 100.79 |
| Moore, Robin Director, Legal Affairs | 21.50 | 48.93 | 10.28 | 1,272.96 |
| Parman, Gregory Director, HR | 1.75 | 57.04 | 11.98 | 120.77 |
| <i>Teamsters Representatives:</i> | | | | |
| Croft, Juanita | 15.75 | N/A | N/A | N/A |
| Hocevar, Lisa | 11.50 | N/A | N/A | N/A |
| Robles, George | 5.50 | N/A | N/A | N/A |
| Total | 95.00 | | | 4,717.48 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.

= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)

(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8

= 176 hrs.

Source: HRS screen 16 - 2001/02 assignment)

Note 3: No substitutes were hired for Teamsters representatives

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
 Negotiation Sessions - Teamsters
 Fiscal Year 2001/02

| Management Team: | 9/17 | 9/18 | 10/9 | 10/31 | 11/9 | 11/19 | 12/4 | 12/17 | TOTAL HOURS |
|-----------------------------------|------|------|------|-------|------|-------|-------|-------|-------------|
| Enright, Jane | 0.75 | 1.75 | 2.00 | 2.5 | 2.00 | 2.00 | 3.00 | 1.75 | 15.75 |
| Mc Cutchen, Margaret | | | 2.00 | | | | | | 2.00 |
| Moore, Robin | 0.75 | 1.75 | | 2.5 | 2.00 | 2.00 | 3.00 | 1.75 | 13.75 |
| Parman, Gregory | | | | | | | | 1.75 | 1.75 |
| <i>Teamsters Representatives:</i> | | | | | | | | | |
| Croft, Juanita | 0.75 | 1.75 | 2.00 | 2.5 | 2.00 | 2.00 | 3.00 | 1.75 | 15.75 |
| Hocevar, Lisa | | | 2.00 | 2.5 | 2.00 | 2.00 | 3.00 | | 11.50 |
| Robles, George | 0.75 | 1.75 | | | | | 3.00 | | 5.50 |
| Totals | 3.00 | 7.00 | 8.00 | 10.00 | 8.00 | 8.00 | 15.00 | 7.00 | 66.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
 Prep Sessions - Teamsters
 Fiscal Year 20001/02

| Management: | 9/12 | 10/1 | 10/17 | 10/29 | 11/8 | 11/15 | 11/29 | 12/17 | Total Hours |
|---------------|------|------|-------|-------|------|-------|-------|-------|-------------|
| Enright, Jane | 1.00 | 1.00 | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 7.75 |
| Moore, Robin | 1.00 | 1.00 | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 7.75 |
| Total | | | | | | | | | 15.50 |

| Miscellaneous call/mtgs: | 7/18 | 7/30 | 9/11 | 9/17 | Total Hours |
|--------------------------|------|------|------|------|-------------|
| Enright, Jane | 0.5 | 0.25 | 3.00 | 2.00 | 5.75 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining - Administrative Cost
Fiscal Year 2001/02

| <i>Management - FA</i> | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|--|--------------------|--------------------|---------------------------------|---------------------------|
| Enright, Jane Vice Chancellor, HR | 5.00 | \$71.99 | \$15.12 | \$435.54 |
| Harvey, Alan Vice President, Instruction | 1.50 | 73.05 | 15.34 | 132.58 |
| Leskinen, Anne Dean, Physical Science | 5.00 | 68.05 | 14.29 | 411.71 |
| Lopez, Leticia Executive Assistant, HR | 4.00 | 33.04 | 6.94 | 159.91 |
| Zoltan, Elizabeth Dean, Business & Soc.Sci. | 2.50 | 65.18 | 13.69 | 197.16 |
| Total | | | | 1,336.90 |
| <i>Management - CSEA</i> | | | | |
| Jones-Dulin, Donna Director, College Services | 8.00 | 55.34 | 11.62 | 535.69 |
| Koenig, Francis Associate Director, Operations | 8.00 | 43.93 | 9.22 | 425.21 |
| Mc Cutchen, Margaret HR Specialist | 10.00 | 41.65 | 8.75 | 503.93 |
| Nunez, Francisco Assistant Director, Operations | 10.00 | 47.50 | 9.98 | 574.81 |
| Parman, Gregory Director, HR | 11.00 | 57.04 | 11.98 | 759.15 |
| Schulze, John Director, Facilities & Operations | 1.00 | 68.88 | 14.47 | 83.35 |
| Total | | | | 2,882.14 |
| <i>Faculty Representatives:</i> | | | | |
| Hansen, Richard | 5.00 | \$82.71 | \$17.37 | \$500.41 |
| Heiser, Meredith | 2.25 | 82.71 | 17.37 | 225.18 |
| Heslet, Marylou | 5.00 | 82.71 | 17.37 | 500.71 |
| Paye, Anne | 5.00 | 82.71 | 17.37 | 500.41 |
| Yabu, Sherrie | 4.00 | 82.71 | 17.37 | 400.33 |
| Total | 87.25 | | | 2,127.04 |

6,346.08

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining - Administrative Cost
Fiscal Year 2001/02

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method
= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2001/02 assignment)

Note 3: Faculty representatives replacement costs are computed using
the average hourly rate for a part time teacher.
Per Kathy Blackwood the average District cost for PT faculty for 2001/02 was \$43,424
Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

Note 4: No substitutes were hired for CSEA and SEIU representatives.

FOOTHILL-DE ANZA COMMUNIT COLLEGE DISTRICT

Contract Administration
 Contract Review - CSEA
 Fiscal Year 2001/02

| | 8/15 | 9/12 | 10/10 | 11/14 | 12/12 | 1/9 | 2/13 | 3/13 | 4/10 | 5/8 | 6/12 | Total Hours |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Jones-Dulin, Donna | | 1.00 | 1.00 | 1.00 | | 1.00 | | 1.00 | 1.00 | 1.00 | 1.00 | 8.00 |
| Koenig, Francis | 1.00 | 1.00 | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 8.00 |
| Mc Cutchen, Margaret | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | 1.00 | 10.00 |
| Nunez, Francisco | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 10.00 |
| Parman, Gregory | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 11.00 |
| Schulze, John | | | | | | 1.00 | | | | | | 1.00 |
| Totals | 4.00 | 5.00 | 4.00 | 3.00 | 4.00 | 6.00 | 4.00 | 4.00 | 5.00 | 4.00 | 5.00 | 48.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration
 Contract Review - Faculty Association
 Fiscal Year 2001/02

| Management Team: | 10/17 | 2/6 | 2/13 | 3/20 | 5/15 | Total Hours |
|---------------------------------|--------------|--------------|-------------|-------------|-------------|--------------|
| Enright, Jane | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Harvey, Alan | 1.50 | | | | | 1.50 |
| Leskinen, Anne | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Lopez, Leticia | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 4.00 |
| Zoltan, Elizabeth | | 1.25 | | 1.00 | 0.25 | 2.50 |
| Faculty Representatives: | | | | | | |
| Hansen, Richard | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Heiser, Meredith | | 1.25 | | 1.00 | | 2.25 |
| Heslet, Marylou | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Paye, Anne | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Yabu, Sherrie | 1.50 | 1.25 | | 1.00 | 0.25 | 4.00 |
| TOTALS | 12.00 | 11.25 | 5.00 | 9.00 | 2.00 | 39.25 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collected Bargaining Cost
 Contracted Services
 Fiscal Year 2001/02

| Company: | Total Hours | Hourly Wage | Total Compensation |
|--|----------------|-------------|--------------------|
| Littler Mendelson | 203.00 | \$135.00 | 27,405 |
| Curiale Dellaverson Hirschfeld | 1,119.00 | 135.00 | 151,065 |
| Marylin Kaplan | 467.00 | 135.00 | 63,045 |
| Computer Reportig Service/Chvany, Silbert & Knowlton/Franklin Silver/Talty Court Reporters | 75.25 | 135.00 | 10,159 |
| Total | 1789.00 | | 251,674 |

Foothill-De Anza Community College District
 2001-2002 MANDATED COSTS REPORT

DISTRICT/FACULTY ASSOCIATION
 CONTRACT REVIEW SESSIONS

| | | | |
|----------|-----------------|------|---------|
| 10/17/01 | Alan Harvey | 1.50 | } 12 |
| | Anne Leskinen | 1.50 | |
| | Anne Paye | 1.50 | |
| | Jane Enright | 1.50 | |
| | Leticia Lopez | 1.50 | |
| | MaryLou Heslet | 1.50 | |
| | Rich Hansen | 1.50 | |
| | Sherrie Yabu | 1.50 | |
| 2/6/02 | Anne Leskinen | 1.25 | } 10.25 |
| | Anne Paye | 1.25 | |
| | Jane Enright | 1.25 | |
| | Leticia Lopez | 1.25 | |
| | Liz Zoltan | 1.25 | |
| | MaryLou Heslet | 1.25 | |
| | Meredith Heiser | 1.25 | |
| | Rich Hansen | 1.25 | |
| | Sherrie Yabu | 1.25 | |
| 2/13/02 | Anne Leskinen | 1.00 | } 5 |
| | Anne Paye | 1.00 | |
| | Jane Enright | 1.00 | |
| | Marylou Heslet | 1.00 | |
| | Rich Hansen | 1.00 | |
| 3/20/02 | Anne Leskinen | 1.00 | } 3 |
| | Anne Paye | 1.00 | |
| | Jane Enright | 1.00 | |
| 3/20/02 | Leticia Lopez | 1.00 | } 6 |
| | Liz Zoltan | 1.00 | |
| | Meredith Heiser | 1.00 | |
| | MaryLou Heslet | 1.00 | |
| | Rich Hansen | 1.00 | |
| | Sherrie Yabu | 1.00 | |
| 5/15/02 | Anne Leskinen | 0.25 | } 2 |
| | Anne Paye | 0.25 | |
| | Jane Enright | 0.25 | |
| | Leticia Lopez | 0.25 | |
| | Liz Zoltan | 0.25 | |
| | MaryLou Heslet | 0.25 | |
| | Rich Hansen | 0.25 | |
| | Sherrie Yabu | 0.25 | |

[End of Contract Review reporting]

MISCELLANEOUS CB TIME

Per Leticia Lopez
minutes

| | | |
|---------|--------------|------|
| 1/15/02 | Jane Enright | 0.50 |
| 1/28/02 | Jane Enright | 0.20 |

RELATED COSTS FOR CB (Development, review & distribution of minutes):

.70 minutes
 $\frac{70}{60} = 1.1667$
 $1.1667 \times 1.25 = 1.458$
or 1.25

| | |
|---------------|-------|
| Jane Enright | 58.00 |
| Leticia Lopez | 29.00 |

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

TOTAL INDIVIDUAL HOURS IN PREP/NEGOTIATION/CONTRACT REVIEW SESSIONS:

| | |
|-------------------------|--------------|
| Kathy Blackwood | 5.50 |
| Jane Enright | 174.70 |
| Christina Espinosa-Pieb | 2.25 |
| Rich Hansen | 58.50 |
| Alan Harvey | 30.75 |
| Meredith Heiser | 7.50 |
| MaryLou Heslet | 45.25 |
| Anne Leskinen | 87.25 |
| Leticia Lopez | 82.25 |
| Faith Milonas | 1.50 |
| Anne Paye | 61.00 |
| Sherrie Yabu | 38.25 |
| Liz Zoltan | <u>56.25</u> |

TOTAL HOURS: 650.95

Foothill-De Anza Community College District
 2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.)**

AGLIPAY

| | | |
|----------|--------------|------|
| 7/26/01 | Jane Enright | 0.75 |
| 7/30/01 | Greg Parman | 0.25 |
| | Jane Enright | 0.25 |
| 8/1/01 | Jane Enright | 0.50 |
| 9/20/01 | Jane Enright | 0.25 |
| 10/24/01 | Jane Enright | 0.25 |
| 10/30/01 | Jane Enright | 0.25 |
| 10/31/01 | Jane Enright | 0.25 |
| 11/5/01 | Jane Enright | 0.25 |

| | | |
|---------|--------------|------|
| 2/4/02 | → Penny Patz | 0.50 |
| 2/7/02 | Jane Enright | 0.25 |
| 2/12/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| | → Penny Patz | 1.00 |
| 2/13/02 | Jane Enright | 0.50 |
| 4/17/02 | Jane Enright | 0.25 |
| | Robin Moore | 0.25 |
| 4/22/02 | Jane Enright | 2.00 |
| 4/29/02 | Jane Enright | 2.00 |
| 4/30/02 | Jane Enright | 1.25 |
| | Robin Moore | 1.25 |

ATCHISON

| | | |
|----------|--------------|------|
| 7/18/01 | Jane Enright | 0.50 |
| 7/24/01 | Jane Enright | 0.25 |
| 9/12/01 | Jane Enright | 0.50 |
| 9/13/01 | Jane Enright | 0.25 |
| 11/20/01 | Jane Enright | 0.50 |
| 1/4/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| | → Penny Patz | 1.00 |
| 1/14/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| | → Penny Patz | 1.00 |
| 1/30/02 | Jane Enright | 0.50 |
| 1/31/02 | Jane Enright | 0.25 |
| 2/1/02 | Jane Enright | 0.50 |
| 2/4/02 | Jane Enright | 0.50 |
| | Liz Zoltan | 0.50 |

BARNETT

| | | |
|---------|--------------|------|
| 1/17/02 | Jane Enright | 0.50 |
| 2/6/02 | Jane Enright | 0.50 |
| 2/8/02 | Jane Enright | 0.25 |
| 2/15/02 | Jane Enright | 1.15 |
| 3/21/02 | Jane Enright | 1.00 |
| 4/2/02 | Jane Enright | 1.00 |
| 4/18/02 | Jane Enright | 1.50 |
| 4/19/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| 6/21/02 | Jane Enright | 1.75 |
| | Liz Zoltan | 1.75 |

8.75
 2.75
 11.5

Foothill-De Anza Community College District
 2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.) *Continued***

CDC

1/14/02 ² Jane Enright ✓ 1.00
 Kathleen Burson ✓ 1.00

COGNETTA

4/18/02 ✓ Jane Enright (1.50)
 6/3/02 ^{7.5} Jane Enright (1.00) 4.5
 - Rich Rose ✓ 1.00
 6/10/02 ✓ Alan Harvey ✓ 2.00
 ✓ Jane Enright (2.00)

DA COUNSELING ISSUES

2/14/02 Jane Enright (0.50)
 → Rich Rose 0.50
 3/5/02 ^{4.5} Jane Enright (0.75)
 → Rich Rose 0.75
 3/27/02 Jane Enright (1.00) 2.25
 → Rich Rose 1.00

LANG

7/31/01 Jane Enright 0.50
 2/11/02 Jane Enright 1 1.5
 2/12/02 Jane Enright .75 2.25
 2/14/02 Jane Enright .20⁵ 2.5
 2/21/02 Jane Enright .75 3.25
 2/21/02 Robin Moore .75
 2/28/02 ^{10.5} Jane Enright .20⁵ 3.50
 3/26/02 Robin Moore (20⁵)
 4/22/02 Jane Enright .20⁵ 3.75
 4/25/02 Jane Enright .10²⁵ 4

LANG *Continued*

5/9/02 Jane Enright 0.75 4.25
 Sue Gatlin 0.75
 6/10/02 Madine Fong 1.00
 Jane Enright 1.00 5.25
 Jane Myers 1.00
 Gatlin 1.00
 ht .75
 .25 1.0
 .50 1.50
 9, 50 6

MITCHELL

2/4/02 Miner 0.75
 2/6/02 Jane Enright 1.50
 Judy Miner 1.50
 Martha Kanter 5.50

MURDEN

1/9/02 Greg Parman 0.50
 3/8/02 ^{4.25} Greg Parman 3.00 3.5
 9/28/02 ✓ Greg Parman 0.75 4.25

OEY

6/6/02 Duncan Graham 1.25
 ✓ Jane Enright 1.25
 Penny Patz 1.25
 25.35
 6/12/02 ✓ Duncan Graham 3.00 4.25
 ✓ Jane Enright 3.00 4.25
 Martha Kanter 12.50
 Penny Patz 3.00 4.5

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.) *Continued***

SEIU HOLIDAY GRIEVANCE

3/29/02 / Jane Enright 0.25
 6/27/02 / Greg Parman 0.25

SEIU TEA ISSUE

3/11/02 Greg Parman / 1.75
 Jane Enright 1.75 ✓
 3/12/02 Jane Enright 0.25 ^{2.0}
 3/13/02 Jane Enright 0.25 ^{2.25}
 3/20/02 Jane Enright 0.25 ^{2.5}
 3/21/02 Greg Parman / 0.25
 Jane Enright 0.25 ^{2.75}
 3/25/02 Greg Parman / 0.75
 Jane Enright 0.75 ^{3.25}
 3/27/02 Greg Parman / 1.75
 4/3/02 Jane Enright 0.25 ^{3.50}
 4/4/02 ^{21.5} Jane Enright ~~0.25~~ ²⁵ 3.75
 4/10/02 Greg Parman / 2.00
 Jane Enright 2.00 ^{5.75}
 4/11/02 Greg Parman / 0.25
 4/17/02 Art Hand 3.50
 Greg Parman / 3.50
 Javier Rueda 3.50
 Karen Lemes 3.50
 Margaret McCutchen / 3.50

4/25/02 Jane Enright 1.00 ^{6.75}
 Greg Parman / 0.25
 4/26/02 Greg Parman / ²⁵ ~~0.25~~ 0.40
 6/13/02 Jane Enright ²⁵ ~~0.40~~ 7

TRASVINA

7/12/01 Jane Enright 0.75
 1/2/02 Jane Enright 0.50
 1/4/02 Jane Enright 10.50
 1/6/02 Jane Enright 0.75
 1/7/02 ^{16.5} Jane Enright 0.75
 1/8/02 Jane Enright 1.25
 1/9/02 Jane Enright 0.75
 1/11/02 Jane Enright 0.50
 1/22/02 Jane Enright 0.75

WOOLCOCK

1/28/02 Bernadine Fong / 0.50
 Jane Enright / 0.50
 Liz Zoltan 0.50
 1/29/02 Bernadine Fong 1.50
 Jane Enright 1.50
 / Liz Zoltan 1.50
 Mike Brandy 6.50
 2/19/02 ^{15.75} Jane Enright 0.75
 3/27/02 Jane Enright 1.00
 3/28/02 Jane Enright 0.75
 3/29/02 Jane Enright 0.75

Foothill-De Anza Community College District
 2001-2002 MANDATED COSTS REPORT

ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.) *Continued*

| <u>MISC (CALLS W/ LEGAL COUNSEL) ^{hrs/min}</u> | | | <u>MISC (CALLS W/ LEGAL COUNSEL)</u> | | |
|---|--------------|-------------|--------------------------------------|-------------|-------|
| 7/27/01 | Jane Enright | 0.25 .50 | <u>Continued</u> | | |
| 11/1/01 | Jane Enright | 6.20 ✓ 6.25 | 9/25/02 | Greg Parman | 5.25 |
| 11/5/01 | Jane Enright | 0.70 ✓ 1.25 | | | [End] |
| 11/8/01 | Jane Enright | 0.20 ✓ | | | |
| 11/12/01 | Jane Enright | 1.90 ✓ 2.50 | | | |
| 12/3/01 | Greg Parman | 1.10 ✓ 1.25 | | | |
| 12/10/01 | Greg Parman | 1.25 1.30 | | | |
| 1/14/02 | Greg Parman | 0.50 .75 | | | |
| 1/17/02 | Greg Parman | 1.20 1.25 | | | |
| 1/30/02 | Greg Parman | 0.75 1.25 | | | |
| 2/27/02 | Jane Enright | 0.50 .75 | | | |
| 3/15/02 | Greg Parman | 0.25 .50 | | | |
| 4/10/02 | Jane Enright | 0.50 .75 | | | |
| 4/16/02 | Greg Parman | 0.25 .50 | | | |
| 4/18/02 | Jane Enright | 0.50 .75 | | | |
| 6/13/02 | Greg Parman | 0.50 .75 | | | |
| 6/18/02 | Greg Parman | 0.75 1.25 | | | |
| 6/28/02 | Robin Moore | 1.25 1.30 | | | |
| 7/26/02 | Greg Parman | 1.00 | | | |
| 8/17/02 | Greg Parman | 1.75 2.25 | | | |
| 8/30/02 | Greg Parman | 0.30 ✓ .5 | | | |
| 9/20/02 | Greg Parman | 1.25 | | | |

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
(GRIEVANCE PREP/HEARINGS, ETC.) *Continued***

INDIVIDUAL HOURS:

| | |
|--------------------|-------------|
| Mike Brandy | 6.50 |
| Kathleen Burson | 1.00 |
| Jane Enright | 81.00 |
| Bernadine Fong | 3.00 |
| Sue Gatlin | 1.75 |
| Duncan Graham | 4.25 |
| Art Hand | 3.50 |
| Alan Harvey | 2.00 |
| Martha Kanter | 18.00 |
| Karen Lemes | 3.50 |
| Margaret McCutchen | 3.50 |
| Judy Miner | 2.25 |
| Robin Moore | 2.75 |
| Rose Myers | 1.00 |
| Greg Parman | 31.45 |
| Penny Patz | 7.75 |
| Rich Rose | 3.25 |
| Javier Rueda | 3.50 |
| Liz Zoltan | <u>8.25</u> |
| TOTAL HOURS: | 188.20 |



JOHN CHIANG
California State Controller

RECEIVED

MAR 12 2008

COMMISSION ON
STATE MANDATES

March 10, 2008

Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Keith B. Petersen
SixTen and Associates
5252 Balboa Avenue, Suite 807
San Diego, CA 92117

Re: **Incorrect Reduction Claim**
Collective Bargaining, 05-4425-I-10
Foothill-De Anza Community College District, Claimant
Statutes 1975, Chapter 961
Fiscal Years 1999-00, 2000-01, 2001-02

Dear Ms. Higashi and Mr. Petersen:

This letter is in response to the above-entitled Incorrect Reduction Claim. The subject claims were reduced primarily because of the lack of reliable documentation. The reductions were appropriate and were based on the lack of source documentation or sufficient reliable corroborating records.

The Controller's Office is empowered to audit claims for mandated costs and to reduce those that are "excessive or unreasonable."¹ This power has been affirmed in recent cases, such as the Incorrect Reductions Claims (IRCs) for the *Graduation Requirements* mandate.² If the claimant disputes the adjustments made by the Controller pursuant to that power, the burden is upon them to demonstrate that they are entitled to the full amount of the claim. This principle likewise has been upheld in the *Graduation Requirements* line of IRCs.³ See also Evidence Code section 500.⁴ In this case, the

¹ See Government Code section 17561, subdivisions (d)(1)(C) and (d)(2), and section 17564.

² See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 9.

³ See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 16.

claimant has not come forward with source documentation or other reliable information to support all of the costs claimed. The claimant's assertion that their choice of documentation must be accepted, would render statutory language of the relevant Government Code sections (See fn. 1) surplusage, a result that is to be disfavored.⁵ It would also be contrary to the basic definition of an audit, which is "an official examination and verification of accounts and records, esp. of financial accounts."⁶ Since the claimant is unable to point to any reliable documentation to support the claims that were reduced, their incorrect reduction claims should be denied.

The Claimant also asserts that the audit of the 1999-00 and 2000-01 FYs is precluded by the statute of limitations, specifically, Government Code section 17558.5. However, the claimant incorrectly applies the 1996 version of this statute. Even under this inappropriate version, their conclusion is based on an erroneous interpretation that attempts to rewrite that section, adding a deadline for completion of the audit where none exists. Effective July 1, 1996, Section 17558.5 provided that a claim is "subject to audit" for two years after the end of the calendar year in which the reimbursement claim is filed (or last amended). In this case, the claims were filed on January 5, 2001, and December 21, 2001,⁷ making the claims "subject to audit" up to December 31, 2003. Although there may be a dispute as to what constitutes the initiation of an audit, it is clear that the audit was initiated no later than March 12, 2003, when the entrance conference was held. This is well before the deadline of December 31, 2003. Therefore, the audit of the fiscal year 1999-00 was proper, even under the 1996 version of Section 17558.5.

More important is the fact that the 1999-00 and 2000-01 audits were subject to the provisions of Section 17558.8 that were effective on January 1, 2003, not the 1996 version. Unless a statute expressly provides to the contrary, any enlargement of a statute of limitations provision applies to matters pending but not already barred.⁸ Under the 1996 version, the two claims were subject to audit until December 31, 2003, well after the January 1, 2003, effective date. Therefore, the 2003 provisions of Section 17558.5 are applicable to the claims, requiring that the audit of the 1999-00 claim be initiated by January 5, 2004, and the audit of the 2000-01 claim be initiated by December 21, 2004. Since the audit for both claims was initiated no later than March 12, 2003, the audit of those years is valid and enforceable.

⁴ "Except as otherwise provided by law, a party has the burden of proof as to each fact the existence or nonexistence of which is essential to the claim for relief or defense that he is asserting."

⁵ *Goodman v. Williams* (2003) 107 Cal.App.4th 294, 301.

⁶ Random House Webster's Unabridged Dictionary, Second Edition, 1987.

⁷ The claimant asserts that this is the date of filing, however SCO records indicate that the claim was actually received on January 8, 2002.

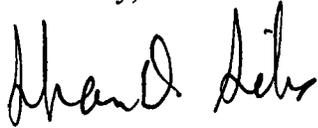
⁸ *Douglas Aircraft Co. v. Cranston* (1962) 58 Cal.2d 462, 465. See also, 43 Cal.Jur.3d, Limitations of Actions § 8.

March 10, 2008

Page 3

Enclosed please find a complete and detailed analysis from our Division of Audits, exhibits, and supporting documentation with declaration.

Sincerely,



SHAWN D. SILVA

Staff Counsel

SDS/ac

Enclosure

cc: Mike Brandy, Foothill-De Anza Community College District
Ginny Brummels, Div. of Acctg. & Rptg., State Controller's Office (w/o encl.)
Jim Spano, Division of Audits, State Controller's Office (w/o encl.)

1 **PROOF OF SERVICE**

2 I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18
3 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the
4 within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

4 On March 11, 2008, I served the foregoing document entitled:

5 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR**
6 **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT, CSM 05-4425-I-10**

7 on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope,
8 addressed as follows:

8 Paula Higashi (*original*)
9 Executive Director
10 Commission on State Mandates
11 980 Ninth Street, Suite 300
12 Sacramento, CA 95814

Mike Brandy, Vice Chancellor, Business Services
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

11 Keith B. Petersen, President
12 SixTen and Associates
13 5252 Balboa Avenue, Suite 807
14 San Diego, CA 92117

13 **BY MAIL**

14 I placed the envelope for collection and processing for mailing following this business's ordinary practice with
15 which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited
16 in the ordinary course of business with the United States Postal Service.

16 **BY PERSONAL SERVICE**

I caused to be delivered by hand to the above-listed addressees.

17 **BY OVERNIGHT MAIL/COURIER**

18 To expedite the delivery of the above-named document, said document was sent via overnight courier for next day
19 delivery to the above-listed party.

19 **BY FACSIMILE TRANSMISSION**

20 In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed
21 party.

21 I declare that I am employed in the office of a member of the bar of this court at whose direction the
22 service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and
23 correct.

24 Executed on March 11, 2008, at Sacramento, California.

25 
Amber A. Camarena

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Collective Bargaining Program**

Table of Contents

| <u>Description</u> | <u>Page</u> |
|--|--------------------|
| SCO's Response to District Comments | |
| Declaration..... | Tab 1 |
| State Controller's Office Analysis and Response..... | Tab 2 |
| Schedule 2: Staff Hours Disallowed by Reason Code..... | Tab 3 |
| District's documentation to support FY 1999-2000 unallowable hours identified as "Reason B"..... | Tab 4 |
| District's documentation to support FY 2000-01 unallowable grievance hours identified as "Reason B"..... | Tab 5 |
| District's documentation to support FY 2001-02 unallowable grievance hours identified as "Reason B"..... | Tab 6 |
| District's documentation to support average hourly salary rates for part-time teachers..... | Tab 7 |
| District's documentation to support average benefit rates for part-time teachers..... | Tab 8 |
| FY 2001-02 Health Fee Elimination Program Remittance Advice (March 6, 2002)..... | Tab 9 |
| FY 1998-99 Health Fee Elimination Program Accounts Receivable's Collections Summary..... | Tab 10 |
| FY 2000-01 Collective Bargaining Program Warrant Information Summary..... | Tab 11 |
| FY 2000-01 Form FAM-27..... | Tab 12 |
| Attachment – District's Comments | |
| Incorrect Reduction Claim (August 31, 2005) | |
| Letter from Richard J. Chivaro to Mike Brandy (July 15, 2004)..... | Exhibit A |
| Parameters and Guidelines (amended January 28, 2000)..... | Exhibit B |
| Claiming Instructions (updated April 2000)..... | Exhibit C |
| State Controller's Office Final Audit Report – July 2, 2004 (FY 1999-2000, FY 2000-01, and FY 2001-02)..... | Exhibit D |
| Letter from Michael Brandy to Jim L. Spano (April 28, 2004)..... | Exhibit E |
| Reimbursement Claim – FY 1999-2000..... | Exhibit F |
| Reimbursement Claim – FY 2000-01..... | Exhibit G |
| Reimbursement Claim – FY 2001-02..... | Exhibit H |

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850
3 Sacramento, CA 94250
4 Telephone No.: (916) 445-6854

5 **BEFORE THE**
6 **COMMISSION ON STATE MANDATES**
7 **STATE OF CALIFORNIA**

8
9
10 **INCORRECT REDUCTION CLAIM ON:**

11 *Collective Bargaining Program*

12 Chapter 961, Statutes of 1975, and Chapter
13 1213, Statutes of 1991

14 **FOOTHILL-DE ANZA COMMUNITY**
15 **COLLEGE DISTRICT,**
16 **Claimant**

No.: CSM 05-4425-I-10

AFFIDAVIT OF BUREAU CHIEF

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

- 18 1) I am an employee of the State Controller's Office and am over the age of 18 years.
19 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
20 Before that, I was employed as an audit manager for two years and three months.
21 3) I am a California Certified Public Accountant (CPA).
22 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.
23 5) Any attached copies of records are true copies of records, as provided by the Foothill-
24 De Anza Community College District or retained at our place of business.
25 6) The records include claims for reimbursement, along with any attached supporting
documentation, explanatory letters, or other documents relating to the above-entitled
Incorrect Reduction Claim.

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7) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, and FY 2001-02 commenced on March 12, 2003, and ended on October 16, 2003.

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: April 19, 2006

OFFICE OF THE STATE CONTROLLER

By: 

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

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 1999-2000, FY 2000-01, and FY 2001-02**

**Collective Bargaining Program
Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991**

SUMMARY

The following is the State Controller's Office's (SCO's) response to the Incorrect Reduction Claim that the Foothill-De Anza Community College District submitted on August 31, 2005. The SCO audited the district's claims for costs of the legislatively mandated Collective Bargaining Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on July 2, 2004 (**Exhibit D**).

The district submitted reimbursement claims totaling \$843,067 as follows.

- FY 1999-2000 - \$217,342 (**Exhibit F**)
- FY 2000-01 - \$235,193 (**Exhibit G**)
- FY 2001-02 - \$390,532 (**Exhibit H**)

The SCO determined that \$394,371 is allowable and \$448,696 is unallowable. The unallowable costs occurred because the district claimed unsupported and ineligible costs. The State paid the district \$677,871. The amount paid that exceeds allowable costs claimed, totaling \$283,500, should be returned to the State. The following table summarizes the audit results.

| <u>Cost Elements</u> | <u>Actual Costs Claimed</u> | <u>Allowable per Audit</u> | <u>Audit Adjustment</u> |
|--|-------------------------------------|--------------------------------|-----------------------------|
| <u>July 1, 1999, through June 30, 2000</u> | | | |
| Components G1 through G3: | | | |
| Salaries and benefits | \$ 42,058 | \$ 31,564 | \$ (10,494) |
| Contract services | 57,504 | 30,099 | (27,405) |
| Subtotals | 99,562 | 61,663 | (37,899) |
| Less adjusted base year direct costs | (15,398) | (15,398) | — |
| Increased direct costs, G1 through G3 | 84,164 | 46,265 | (37,899) |
| Components G4 through G7: | | | |
| Salaries and benefits | 45,074 | — | (45,074) |
| Contract services | 58,218 | 56,363 | (1,855) |
| Increased direct costs, G4 through G7 | 103,292 | 56,363 | (46,929) |
| Total increased direct costs, G1 through G7 | 187,456 | 102,628 | (84,828) |
| Indirect costs | 29,886 | 15,630 | (14,256) |
| Total program costs | \$ 217,342 | 118,258 | \$ (99,084) |
| Less amount paid by the State | | (217,342) | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (99,084) | |
| <u>July 1, 2000, through June 30, 2001</u> | | | |
| Components G1 through G3: | | | |
| Salaries and benefits | \$ 43,411 | \$ 30,150 | \$ (13,261) |
| Contract services | 20,210 | 20,210 | — |
| Subtotals | 63,621 | 50,360 | (13,261) |
| Less adjusted base year direct costs | (16,533) | (16,533) | — |
| Increased direct costs, G1 through G3 | 47,088 | 33,827 | (13,261) |

| <u>Cost Elements</u> | <u>Actual Costs Claimed</u> | <u>Allowable per Audit</u> | <u>Audit Adjustment</u> |
|--|---------------------------------|--------------------------------|-----------------------------|
| Components G4 through G7: | | | |
| Salaries and benefits | 74,213 | 3,952 | (70,261) |
| Contract services | <u>77,287</u> | <u>53,460</u> | <u>(23,827)</u> |
| Increased direct costs, G4 through G7 | <u>151,500</u> | <u>57,412</u> | <u>(94,088)</u> |
| Total increased direct costs, G1 through G7 | 198,588 | 91,239 | (107,349) |
| Indirect costs | 36,605 | 14,343 | (22,262) |
| Total program costs | <u>\$ 235,193</u> | <u>105,582</u> | <u>\$ (129,611)</u> |
| Less amount paid by the State | | <u>(225,336)</u> | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (119,754)</u> | |
| <u>July 1, 2001, through June 30, 2002</u> | | | |
| Components G1 through G3: | | | |
| Salaries and benefits | \$ 64,758 | \$ 45,176 | \$ (19,582) |
| Contract services | <u>21,701</u> | <u>21,465</u> | <u>(236)</u> |
| Subtotals | 86,459 | 66,641 | (19,818) |
| Less adjusted base year direct costs | <u>(16,768)</u> | <u>(16,768)</u> | <u>—</u> |
| Increased direct costs, G1 through G3 | <u>69,691</u> | <u>49,873</u> | <u>(19,818)</u> |
| Components G4 through G7: | | | |
| Salaries and benefits | 53,752 | 4,891 | (48,861) |
| Contract services | <u>229,973</u> | <u>90,616</u> | <u>(139,357)</u> |
| Increased direct costs, G4 through G7 | <u>283,725</u> | <u>95,507</u> | <u>(188,218)</u> |
| Total increased direct costs, G1 through G7 | 353,416 | 145,380 | (208,036) |
| Indirect costs | 37,116 | 25,151 | (11,965) |
| Total program costs | <u>\$ 390,532</u> | <u>170,531</u> | <u>\$ (220,001)</u> |
| Less amount paid by the State | | <u>(235,193)</u> | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (64,662)</u> | |
| <u>Summary: July 1, 1999, through June 30, 2002</u> | | | |
| Components G1 through G3: | | | |
| Salaries and benefits | \$ 150,227 | \$ 106,890 | \$ (43,337) |
| Contract services | <u>99,415</u> | <u>71,774</u> | <u>(27,641)</u> |
| Subtotals | 249,642 | 178,664 | (70,978) |
| Less adjusted base year direct costs | <u>(48,699)</u> | <u>(48,699)</u> | <u>—</u> |
| Increased direct costs, G1 through G3 | <u>200,943</u> | <u>129,965</u> | <u>(70,978)</u> |
| Components G4 through G7: | | | |
| Salaries and benefits | 173,039 | 8,843 | (164,196) |
| Contract services | <u>365,478</u> | <u>200,439</u> | <u>(165,039)</u> |
| Increased direct costs, G4 through G7 | <u>538,517</u> | <u>209,282</u> | <u>(329,235)</u> |
| Total increased direct costs, G1 through G7 | 739,460 | 339,247 | (400,213) |
| Indirect costs | <u>103,607</u> | <u>55,124</u> | <u>(48,483)</u> |
| Total program costs | <u>\$ 843,067</u> | <u>394,371</u> | <u>\$ (448,696)</u> |
| Less amount paid by the State | | <u>(677,871)</u> | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (283,500)</u> | |

The district's Incorrect Reduction Claim contests all audit adjustments to salary and benefit costs claimed. In addition, the district believes that the SCO was not authorized to audit FY 1999-2000 and FY 2000-01, and that the SCO reported incorrect state payment amounts. The district did not dispute the unallowable contract services costs. Furthermore, the district did not dispute the adjustment to the district's indirect cost rate and the application of that rate to total allowable direct costs.

**I. SCO REBUTTAL TO STATEMENT OF DISPUTE –
CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND
DOCUMENTATION REQUIREMENTS**

Parameters and Guidelines

On October 22, 1980, the Commission on State Mandates (COSM) adopted *Parameters and Guidelines* for Chapter 961, Statutes of 1975. The COSM amended *Parameters and Guidelines* on August 20, 1998, because of Chapter 1213, Statutes of 1991. The COSM last amended *Parameters and Guidelines* on January 28, 2000 (**Exhibit B**).

Parameters and Guidelines (amended January 28, 2000) identifies the scope of the mandate and the reimbursable activities as follows.

[Chapter 961, Statutes of 1975] repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added [*Government Code* Section 3547.5, which] requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. . . [See **Exhibit B** for a list of reimbursable activities.]

Parameters and Guidelines (amended January 28, 2000) provides the following claim preparation criteria.

H. Supporting Data for Claims – Report Format for Submission of Claim.

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

SCO Claiming Instructions

The SCO annually issues mandated costs claiming instructions, which contain filing instructions for mandated cost programs. The April 2000 claiming instructions (**Exhibit C**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 1999-2000, FY 2000-01, and FY 2001-02 mandated cost claims.

**II. THE DISTRICT CLAIMED UNALLOWABLE SALARY, BENEFIT, AND RELATED
INDIRECT COSTS**

Issue

For the audit period, the district claimed unallowable salary and benefit costs totaling \$207,533. The related indirect costs total \$75,709. The unallowable costs occurred because the district (1) did not adequately support employee hours charged to the mandated program; (2) overstated the productive hourly rate claimed for part-time teachers; and (3) claimed duplicate costs. The district believes these costs are allowable; however, the district's Incorrect Reduction Claim does not address the duplicate costs claimed.

SCO Analysis:

The district claimed unallowable costs for the following reasons.

Component G3–Negotiations

- The district did not provide supporting documentation for a portion of management team members and confidential assistant hours claimed. Unallowable costs totaled \$34,749 for the audit period.
- Based on documentation that the district provided, the district overstated the productive hourly rates claimed for part-time teachers. Unallowable costs totaled \$5,759 for the audit period.
- The district did not provide supporting documentation for a portion of part-time teachers' hours claimed. Unallowable costs totaled \$2,203 for the audit period.
- For FY 2001-02, the district claimed duplicate costs for part-time teachers totaling \$626.

Component G6–Administration/Grievances

- The district did not provide adequate documentation to support various employee hours claimed. Unallowable costs totaled \$163,080 for the audit period. District documentation included hours summarized from electronic meeting-scheduling software, electronic mail messages, and internal memoranda that indicated annual mandate hours for various employees. For hours claimed from electronic meeting-scheduling software records, the district did not provide corroborating evidence (e.g., sign-in logs, agendas, or meeting minutes) showing that scheduled meetings were held, invited attendees were present, and any activities performed were mandate-related. The district also did not provide any corroborating evidence for annual hours indicated on electronic mail messages and internal memoranda.
- The district overstated the productive hourly rates claimed for part-time teachers. Unallowable costs totaled \$531 for the audit period.
- For FY 2000-01, the district did not provide supporting documentation for a portion of part-time teachers' hours claimed. Unallowable costs totaled \$335.
- For FY 2001-02, the district claimed duplicate costs for part-time teachers totaling \$250.

In its letter dated April 28, 2004 (**Exhibit E**), the district contested only the unallowable costs identified in the first bulleted item for component G6.

District's Response

The Controller asserts that the District claimed "unallowable" employee salaries and benefits in the amount of \$207,533 for the three fiscal years audited. It appears that all of the disallowances were made either due to lack of documentation or were the result of an adjustment to the employee salaries. None of the adjustments were made because the claimed costs were deemed to be unreasonable for [*sic*] excessive. In fact, the Controller stated in the audit report that "the district may address the reasonableness of the costs claimed through the SCO informal review process, which is discussed in the final transmittal letter." This seems to indicate that claimants cannot discuss the reasonableness of the costs with auditors, only the quantity of documentation . . .

SCO's Comment

The district's conclusion is erroneous. Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason."¹ Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact."² The district overstated its productive hourly rates and did not provide adequate documentation to support claimed costs; therefore, the costs claimed are unreasonable.

The district also misinterprets the language quoted from the audit report. The district may "address the reasonableness of the costs claimed" by providing corroborating documentation that sufficiently supports costs claimed. The auditors provided the district an opportunity to provide corroborating documentation both during audit fieldwork and in response to the SCO's draft audit report; however, the district did not provide corroborating documentation.

In addition, the district's comment that "claimants cannot discuss the reasonableness of the costs with auditors" is without merit. An outside consultant prepared the district's Incorrect Reduction Claim. The consultant did not participate or represent the district at any time during the audit process. It appears the consultant is unaware of lengthy discussions between the SCO and the district's Director of Budget Operations regarding the district's productive hourly rates. As a result of these discussions, the district did not contest the productive hourly rate audit adjustment in its letter dated April 28, 2004 (**Exhibit E**).

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

² Ibid.

District's Response

Disallowed Staff Hours

The Controller provided the District a detailed list of staff hours disallowed by employee name and mandate component. Staff hours were disallowed for three reasons:

- Reason A: Insufficient Support – source was District's software "Meeting Maker"
- Reason B: Insufficient Support – memo/e-mail from staff provided as support
- Reason C: No support provided

The following schedules are prepared from the Controller's adjustments summaries and indicate the scope of the adjustments. [Refer to the district's Incorrect Reduction Claim for all of the district's schedules.]

Parameters and Guidelines

The Controller states that the parameters and guidelines require that:

"Claims must show the costs of salaries and benefits for employer representatives participating in negotiations, negotiation planning sessions, and adjudication of contract disputes. Claims must also indicate the cost of substitutes for released [*sic*] time of exclusive bargaining unit representatives during negotiations and adjudication of contract disputes. Claims must show the classification of employees involved, amount of time spent, and their hourly rates."

This is the stated reason for the Controller to dismiss "electronic mail messages, other internal memoranda, and summary schedules that the district purportedly prepared from electronic meeting records" as insufficient source documentation, because the "SCO cannot determine . . . whether the schedule [*sic*] meetings occurred, the identified individuals attended, and the hours claimed were accurate."

The parameters and guidelines actually state:

“H. 3. Salary and Employee’s Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.”

The parameters and guidelines do not specify the type of documentation required to support the claimed costs, only the type of information required on the claim. The parameters and guidelines do not [sic] disqualify e-mails, staff memoranda, or meeting attendance recorded on software programs.

SCO’s Comment

It appears that the district disputes the accuracy of *Parameters and Guidelines* requirements identified in the audit report, or the district is unaware that the information is paraphrased. The following paragraphs identify the *Parameters and Guidelines* source for each statement in the audit report language that the district quoted. The paragraphs are presented in the same order as the information appears in the audit report.

- G. 3. a. Show the costs of salaries and benefits for employer representatives participating in negotiations . . .
- G. 3. b. Show the costs of salaries and benefits for employer representatives and employees participating in negotiation planning sessions . . .
- G. 6. a. Salaries and benefits of employer personnel involved in adjudication of contract disputes . . .
- G. 3. c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations . . .
- G. 6. b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes . . .
- H. 3. Show the classification of the employees involved, amount of time spent, and their hourly rate . . .

Government Code Section 17561(d)(2) states that the SCO may audit the records of any school district to verify the actual amount of the mandated costs. Therefore, the district is required to maintain source documents that adequately support actual mandate-related costs.

The district’s Schedule 2 inaccurately summarizes the reasons for the unallowable employee hours. The correct information is attached (**Tab 3**). Primarily, the district’s schedule incorrectly classifies unallowable hours claimed for Negotiations. The district states that the SCO disallowed these hours because the district supported the hours with summary schedules that the district purportedly prepared from electronic meeting records. However, the SCO actually disallowed these hours because the hours were unsupported (“Reason C”). These unallowable hours are further discussed below.

The district’s remaining schedules are similarly flawed. Because the remaining schedules only represent more detailed information extracted from Schedule 2, we do not provide corrected versions of those schedules here. However, the district’s schedules 3A and 3B are also erroneously footnoted to state “The Controller did not include faculty representatives in the total hours reported in Finding 1.” The faculty representatives referenced are bargaining unit representatives that purportedly participated in mandate-related activities. Their salary costs are not reimbursable; instead, the substitute teachers’ (part-time teachers) salary costs are reimbursable. The audit finding does identify the unallowable hours claimed for part-time teachers.

For the unallowable hours identified as "Reason A" (Tab 3), the district provided only summary schedules that the district purportedly prepared from electronic meeting records (otherwise referred to as "Meeting Maker"). The district did not provide source documentation of actual "Meeting Maker" entries made by individual staff. Furthermore, for the unallowable hours identified, the district did not provide corroborating evidence that would allow the SCO to determine whether the scheduled meetings occurred, the identified individuals attended, the hours claimed were accurate, and any activities performed were mandate-related. The district did provide corroborating evidence (e.g., sign-in sheets, agendas, and meeting minutes) for other employee hours claimed. The SCO allowed hours supported by such corroborating evidence.

Our audit finding related to the district's contract services costs claimed magnifies the necessity to confirm that claimed activities were mandate-related. Our audit report disclosed that the district claimed unallowable contract services costs under both Component G3-Negotiations and Component G6-Administration/Grievances. The costs claimed were not mandate-related. The district did not contest the audit adjustment for contract services.

For the unallowable hours identified as "Reason B" (Tab 3), the district provided only electronic mail messages and other internal memoranda or summary schedules. Electronic mail messages, internal memoranda, and summary schedules constitute declarations and are not contemporaneous records of time spent on mandated activities. For FY 1999-2000, the district submitted only an internal memorandum (Tab 4) to support hours claimed. The copy included here is an exact copy as received from the district, including all handwritten notations. The SCO added only the page numbering and initials at the top of the page. The darkened area is a post-it that the district attached to the original memorandum, identifying mandate-related hours for employee Martha Kanter. For FY 2000-01 Grievance hours, the district submitted only an electronic mail message (Tab 5). For FY 2000-01 Contract Administration hours and FY 2001-02 Grievance hours, the district submitted only summary schedules. The schedule for FY 2001-02 is attached (Tab 6). The relevant hours are identified as "related costs for CB (development, review, and distribution of minutes)." The summary schedule is noted as prepared by L. Lopez (Leticia Lopez), Executive Assistant for Human Resources and Equal Opportunity. On May 9, 2003, Ms. Lopez testified that the district did not maintain records for these hours claimed in FY 2000-01 and FY 2001-02 and that the hours were estimated.

The district did not provide documentation for the unallowable hours identified as "Reason C" (Tab 3). For Negotiations, the district provided sign-in sheets for negotiations sessions conducted during the audit period. However, the total hours documented were less than hours claimed. The district provided no documentation for the remaining hours claimed. In its letter dated April 28, 2004 (Exhibit E), the district did not contest this issue. For Grievances, the district claimed 110 hours in FY 1999-2000 and 48 hours in FY 2000-01 for "development, review, and distribution of minutes." The district identified these hours on summary sheets. On May 9, 2003, Leticia Lopez testified that to her knowledge, the district maintained no records that support these hours and the hours claimed were estimated. The district provided no documentation for the remaining 88 unallowable hours in FY 1999-2000.

District's Response

Productive Hourly Rate

The audit report states that "the district did not support the productive hourly rate claimed." The claims submitted by the district include a list of productive hourly rates for each employee. The computation of the productive hourly rate has three components: salary, benefits, and productive hours.

SALARIES: The Controller made adjustments to the annual salary costs of specific employees. No reasons were provided for each adjustment, and there is no indication of why the payroll information reported by the District in the normal course of business has to be adjusted for purposes of the

productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each change to the employee payroll information.

BENEFITS: The District and the Controller used the 21% default rate for the calculation of payroll related benefits . . .

PRODUCTIVE HOURS: The District and the Controller used 1,800 annual productive hours for their calculations . . .

SCO's Comment

An outside consultant prepared the district's Incorrect Reduction Claim. It appears that the consultant is unfamiliar with the audit issue, the district's own calculation of average productive hourly rates for part-time teachers, and all relevant discussions between the SCO and the district's Director of Budget Operations. In its letter dated April 28, 2004 (**Exhibit E**), the district did not contest this audit finding.

Salaries

The SCO made no adjustment to the annual salary costs of specific employees. The district provided documentation that shows the actual average hourly salary rate for part-time teachers (**Tab 7**). The SCO accepted the average hourly salary rates that the district submitted, which were less than the rates claimed.

Benefits

The SCO did not use the "21% default rate" referenced in the district's response. The district provided documentation that supports the actual average benefit rates applicable to part-time teachers (**Tab 8**). The actual benefit rates were significantly less than 21%. *Government Code* Section 17514 defines "costs mandated by the state" as "any increased costs which a local agency or school district is required to incur . . ." The district was not required to incur any benefit costs that exceed its documented actual average benefit rates; therefore, the difference between the actual average rates and 21% is not reimbursable.

Productive Hours

Neither the district nor the SCO used 1,800 annual productive hours for the productive hourly rate calculation. For part-time teachers, the district defined annual productive hours as "15 hours per week for 35 weeks" (**Tab 7**). The SCO accepted the district's calculation of 525 annual productive hours for part-time teachers.

The following table summarizes the allowable productive hourly rate calculations, based on the district's documentation of average salary and benefit rates.

| | Fiscal Year | | |
|---|-----------------|-----------------|-----------------|
| | 1999-2000 | 2000-01 | 2001-02 |
| Average hourly salary cost (Tab 7) | \$ 65.82 | \$ 71.39 | \$ 79.99 |
| Average benefit rate (Tab 8) | x 7.13% | x 9.08% | x 9.59% |
| Average hourly benefit cost | 4.69 | 6.48 | 7.67 |
| Average hourly salary cost from above | 65.82 | 71.39 | 79.99 |
| Average productive hourly rate | <u>\$ 70.51</u> | <u>\$ 77.87</u> | <u>\$ 87.66</u> |

District's Response

Source Documentation

Since none of the reasons for the adjustments stated in the audit report relate to the mandated activities performed by the employees. [sic] It appears that the entire basis of the adjustments is the quantity and quality of District documentation. The District has complied with the parameters and guidelines as it has provided source documents that show evidence of the validity of such costs and their relationship to the state-mandated program. It has also provided employee names, positions (job titles), productive hourly rates, hours worked, salary and benefit amounts, and a description of the tasks performed as they relate to this mandate. The District has provided documentation generated in the usual course of business as well as generated for the purpose of claiming mandate reimbursement. The Controller's insistence on documentation not required by the parameters and guidelines, contemporaneous record keeping, and corroborating evidence are ministerial preferences, are an unpublished standard which exceeds the parameters and guidelines, and is not enforceable absent rulemaking which would put claimants on notice to the contrary. The Controller did not cite any statutory basis for its audit adjustments. Absent some statutory authorization, another source of authority must be stated by the Controller.

Unreasonable or Excessive

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

SCO's Comment

The district has not complied with *Parameters and Guidelines* or with the *Government Code*, as the district did not provide adequate documentation to show that costs claimed represent actual costs and are related to the mandated program. The SCO found that the district claimed unsupported salary and benefit costs because the district (1) did not provide documentation to show that scheduled meetings occurred, invited employees attended, hours claimed were accurate, and activities conducted were mandate-related; (2) did not provide any documentation to support a portion of the hours claimed; (3) overstated productive hourly rates based on documentation that the district provided; and (4) claimed duplicate costs.

Furthermore, we disagree with the district's statement that "None of the adjustments were made because the costs claimed were excessive or unreasonable." Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason."³ Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact."⁴ The district overstated its productive hourly rates and did not provide adequate documentation to support claimed costs; therefore, the costs claimed are unreasonable.

The California Constitution, Article XVI, Section 7, provides that "[m]oney may be drawn from the Treasury only . . . upon a Controller's duly drawn warrant." In the case of *Flournoy v. Priest*⁵, the California Supreme Court stated that the "obvious purpose of this requirement is to insure the Controller's concurrence in the expenditure of state funds." In an Attorney General's Opinion on point, the Attorney General stated that "[i]n short, the Controller has the constitutional authority to audit claims filed against the Treasury . . ."⁶

Besides the Constitutional audit authority, statutory law provides the SCO with general and specific audit authority. *Government Code* Section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." In addition, *Government Code* Section 17561(d)(2)

allows the SCO to audit the district's records to verify actual mandate-related costs and reduce any claim that the SCO determines is excessive or unreasonable.

In the aforementioned opinion, the Attorney General states that an audit "would ascertain that the claim is numerically correct, actually incurred by the appropriate person or entity for a lawful purpose, and that sufficient funds exist for payment from an appropriation made by law." Black's Law Dictionary states that an audit is a "formal examination of an individual's or organization's accounting records . . ." The district's attempt to substitute electronic mail messages, internal memoranda, and summary schedules for records subverts the intent and meaning of an audit.

Furthermore, the SCO concludes that valid source documents are documents created contemporaneously with the activity or event in question. A relative lack of accuracy results when recollections are not reduced to writing contemporaneously. Such lack of accuracy prevents the SCO from ascertaining the numerical correctness of the claim and whether or not the costs were actually incurred. The district believes that contemporaneous record keeping is an unpublished and unenforceable standard. However, the SCO's position is consistent with court cases, such as *Maynard v. Commissioner of Internal Revenue*, in which the court stated that the auditee's "records, some of which were prepared after the fact, were not adequately supported with contemporaneous source documents . . ."⁷

³ Ibid.

⁴ Ibid.

⁵ *Flournoy v. Priest* (1971) 5 Cal.3d 350.

⁶ AUDIT AUTHORITY OF STATE CONTROLLER, Opinion No. 87-1204 (1988) 71 Ops.Cal.Atty.Gen. 275.

⁷ *Maynard v. Commissioner of Internal Revenue* (1997) 114 Fed.3d 194.

III. AMOUNT PAID BY THE STATE

Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes the reported amounts paid are incorrect for FY 1999-2000 and FY 2000-01.

SCO Analysis:

The State paid the district \$217,342 for FY 1999-2000 and \$225,336 for FY 2000-01. These amounts include cash payments and any outstanding accounts receivable offsets applied.

District's Response

. . . The payment received from the state is an integral part of the reimbursement calculation. The Controller changed some of the claimed payment amounts received without a finding in the audit report.

| <u>Amount Paid by the State</u> | <u>Fiscal Year of Claim</u> | | |
|---------------------------------|-----------------------------|----------------|----------------|
| | <u>1999-00</u> | <u>2000-01</u> | <u>2001-02</u> |
| As Claimed | \$253,624 | \$104,344 | \$235,193 |
| Audit Report | \$217,342 | \$225,336 | \$235,193 |

The propriety of these adjustments cannot be determined until the Controller states the reason for each change.

SCO's Comment

For FY 1999-2000, the district's claimed amount does not recognize a \$36,282 accounts receivable offset applied March 6, 2002. The SCO offset this amount against reimbursements payable for the district's FY 2001-02 Health Fee Elimination Program claim. The SCO's remittance advice (Tab 9) documents this offset.

For FY 2000-01, the district's claimed amount does not recognize an accounts receivable offset totaling \$112,998. The SCO offset this amount to collect an overpayment applicable to the district's FY 1998-99 Health Fee Elimination Program claim. The SCO's Accounts Receivable's Collections summary documents this offset (Tab 10). In addition, the district's claimed amount does not recognize a \$7,994 payment issued May 16, 2002. The SCO's Warrant Information summary documents this payment (Tab 11).

IV. STATUTE OF LIMITATIONS FOR AUDIT

Issue

Based on the statute of limitations for audit, the district believes the SCO had no authority to assess audit adjustments for FY 1999-2000 and FY 2000-01.

SCO Analysis:

Government Code Section 17558.5(a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The district filed its FY 1999-2000 claim on January 9, 2001, and filed its FY 2000-01 claim on January 8, 2002. Therefore, these claims were subject to audit until December 31, 2003, and December 31, 2004, respectively. The SCO conducted an audit entrance conference on March 12, 2003. Therefore, the SCO initiated an audit within the period that both claims were subject to audit.

District's Response

... The District asserts that the first two years of the three claim years audited, fiscal years 1999-2000 and 2000-01, were beyond the statute of limitations for an audit when the Controller issued its audit report on July 2, 2004.

Chronology of Claim Action Dates

| | |
|-------------------|--|
| January 5, 2001 | FY 1999-00 claim filed by the District |
| December 21, 2001 | FY 2000-01 claim filed by the District ... |

The District's fiscal year 1999-00 claim was mailed to the Controller on January 5, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on December 21, 2001. According to *Government Code* Section 17558.5, these claims were subject to audit no later than December 31, 2003. The audit was not completed by this date. Therefore, the proposed audit adjustments for fiscal years 1999-00 and 2000-01 are barred by the statute of limitations ...

Statutory History

Prior to January 1, 1994, no statute specifically governed the statute of limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative January 1, 1994, added *Government Code* Section 17558.5 to establish for the first time a specific statute of limitations for audit of mandate reimbursement claims ...

Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and replaced Section 17558.5, changing only the period of limitations ...

The first two fiscal year claims, 1999-2000 and 2000-01, are subject to the two-year statute of limitations established by Chapter 945/95 . . .

Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003 amended Section 17558.5 . . . The amendment is pertinent since it indicates this is the first time that the factual issue of the date the audit is "initiated" for mandate programs for which funds are appropriated is introduced . . .

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5 . . . The amendment is pertinent since it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations.

Clearly, the Controller did not complete the audit within the statutory period allowed for the two fiscal years 1999-00 and 2000-01 included in this audit. The audit findings are therefore void for those two claims.

SCO's Comment

The district states that it submitted its FY 2000-01 claim on December 21, 2001. However, the SCO's records show that it received the claim on January 8, 2002 (**Tab 12**). Title 2, California Code of Regulations (CCR), Section 1185(e)(3) states, "If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim." The district did not submit any documentation to support its assertion that it submitted the FY 2000-01 claim on December 21, 2001. Nevertheless, even if the district had submitted its FY 2000-01 claim on December 21, 2001, the claim was still subject to audit when the SCO conducted an audit entrance conference on March 12, 2003.

The district believes that the audit initiation date is not relevant because the term "initiate an audit" is not specifically stated in the *Government Code* language applicable to these claims. Instead, the district believes the audit report date is relevant. In particular, the district believes that Chapter 890, Statutes of 2004 is pertinent because "it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations." This is an erroneous conclusion; before Chapter 890, Statutes of 2004, there was no statutory language defining when the SCO must complete an audit.

As of July 1, 1996, *Government Code* Section 17558.5(a) stated, "A reimbursement claim . . . is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended . . ." In construing statutory language, we are to "ascertain the intent of the Legislature so as to effectuate the purpose of the law." (*Dyna-Med, Inc. v. Fair Employment and Housing Com.* (1987) 43 Cal.3d 1379, 1386.) In doing so, we look first to the statute's words, giving them their usual and ordinary meaning. (*Committee of Seven Thousand v. Superior Court* (1988) 45 Cal. 3d 491, 501.)

In *Government Code* Section 17558.5(a), the words "subject to" mean that the district is "in a position or circumstance that places it under the power or authority of another."⁵ The SCO exercised its authority to audit the district's claims by conducting the audit entrance conference within the statute of limitations. There is no statutory language that requires the SCO to publish a final audit report before the two-year period expires.

As of January 1, 2003, *Government Code* Section 17558.5(a) was amended to state "A reimbursement claim . . . is subject to the initiation of an audit by the Controller no later than three years after the reimbursement claim is filed or last amended, whichever is later . . ." [Emphasis added.] While the amendment does not define the start of an audit, the phrase "initiation of an audit" implies the first step taken by the Controller. Construing the statutory language to permit the Controller's initial contact as the audit's initiation is consistent with the statutory language as well as

subsequent amendments. To read the statute as requiring that the SCO publish a final audit report would be to read into the statute provisions that do not exist.

The fundamental purpose underlying statute of limitations is "to protect the defendants from having to defend stale claims by providing notice in time to prepare a fair defense on the merits." (*Downs v. Department of Water & Power* (1977) 58 Cal. App. 4th 1093.) Here, the SCO exercised its authority to audit the district's claims by conducting the audit entrance conference on March 12, 2003, well before the statute of limitations expired for the FY 1999-2000 claim (December 31, 2003).

⁵ Source: American Heritage Dictionary of the English Language, Fourth Edition © 2000.

V. CONCLUSION

The SCO audited the Foothill-De Anza Community College District's claims for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. The district claimed \$843,067 for the mandated program. Our audit disclosed that \$394,371 is allowable and \$448,696 is unallowable. The district claimed unsupported and ineligible costs.

The district claimed unallowable salary, benefit, and related indirect costs totaling \$283,242. The district (1) did not provide documentation to show that scheduled meetings occurred, invited employees attended, hours claimed were accurate, and activities conducted were mandate-related; (2) did not provide any documentation to support a portion of the hours claimed; (3) overstated productive hourly rates based on documentation that the district provided; and (4) claimed duplicate costs.

The district claimed unallowable contract services costs totaling \$192,680. The district did not contest this audit adjustment.

The district understated indirect costs claimed by \$27,226. The district did not contest this audit adjustment.

In conclusion, the Commission on State Mandates should find that: (1) the SCO had authority to audit FY 1999-2000 and FY 2000-01; (2) the SCO correctly reduced the district's FY 1999-2000 claim by \$99,084; (3) the SCO correctly reduced the district's FY 2000-01 claim by \$129,611; and (4) the SCO correctly reduced the district's FY 2001-02 claim by \$220,001.

VI. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on April 18, 2006, at Sacramento, California, by:



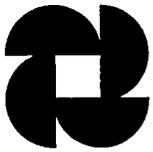
Jim L. Spano, Chief
Compliance Audits Bureau
Division of Audits
State Controller's Office

Tab 3

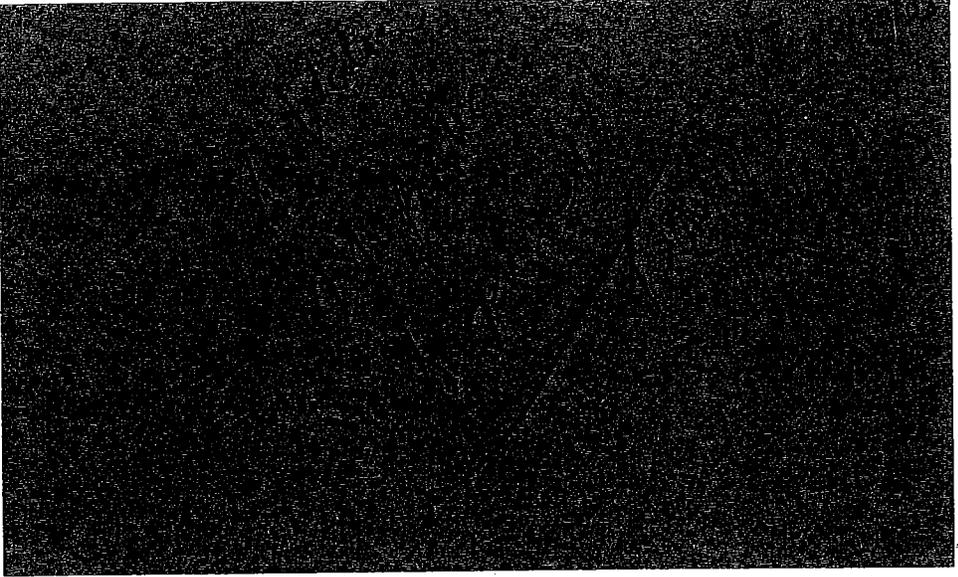
SCHEDULE 2: STAFF HOURS DISALLOWED BY REASON CODE

| | <u>FY 1999-00</u> | | <u>FY 2000-01</u> | | <u>FY 2001-02</u> | | <u>Totals by Reason</u> | <u>Percentage</u> |
|-------------------------|-------------------|------|-------------------|------|-------------------|------|-------------------------|-------------------|
| <u>Reason A</u> | | | | | | | | |
| Negotiations | 0.00 | | 0.00 | | 0.00 | | | |
| Contract Administration | 0.00 | | 0.00 | | 48.00 | | | |
| Grievance | <u>107.00</u> | | <u>261.50</u> | | <u>415.50</u> | | | |
| | 107.00 | 13% | 261.50 | 26% | 463.50 | 61% | 832.00 | 32% |
| <u>Reason B</u> | | | | | | | | |
| Negotiations | 0.00 | | 0.00 | | 0.00 | | | |
| Contract Administration | 0.00 | | 59.75 | | 0.00 | | | |
| Grievance | <u>382.00</u> | | <u>466.25</u> | | <u>88.25</u> | | | |
| | 382.00 | 46% | 526.00 | 53% | 88.25 | 12% | 996.25 | 39% |
| <u>Reason C</u> | | | | | | | | |
| Negotiations | 145.00 | | 149.50 | | 211.50 | | | |
| Contract Administration | 0.00 | | 4.00 | | 2.50 | | | |
| Grievance | <u>198.00</u> | | <u>48.00</u> | | <u>0.00</u> | | | |
| | 343.00 | 41% | 201.50 | 21% | 214.00 | 27% | 758.50 | 29% |
| TOTALS | 832.00 | 100% | 989.00 | 100% | 765.75 | 100% | 2,586.75 | 100% |

Tab 4



Foothill-De Human



TO: Bernadetta Slater
FROM: Robin Moore
RE: Grievances

The following is the information you asked that I provide you pertaining to the grievances that were filed during the 1999-2000 academic year.

1. Grievant: ~~SDiane Adamz-Bogus~~ 8612
Filed: 11-1-99
Internal Review held 2-9-00 and 2-16-00 60ms. total 32 hrs.
Present were: SDiane Bogus, Tom Strand (FA Rep.) 8560, Enrique Riveros-Schafer (Dean of Language Arts) 8546, Judy Miner 8510, Jane Enright, Martha Kanter (Hearing Officer) 8705

prep
2. hand
Harpur
not Strand
not Knight

Grievant: Faculty Association
Filed: 3-10-99 but was put in abeyance until 10-15-99 to allow time for the matter to be resolved through the conciliation process. The parties have since agreed to resolve the matter through mediation. Mediation preparation with Jane Enright, Richard Rose 8945 and legal counsel took place on the following dates: 9-15-00 / 11:30 - 1:00 p.m.; 9-19-00 / 12:00 - 5:00 p.m.; 9-20-00 / 8:00 - 9:00 a.m.; 10-9-00 / 10:30 - 2:00 p.m.; 10-11-00 / 10:00 - 11:00 a.m.; 10-30-00 / 8:00 - 4:00 p.m. 7544

FA
7544
Judy K
Sept 5
Oct

Mediation took place with the above listed people and with representatives from the FA Executive Board as follows: 9-20-00 / 9:00 - 6:00 p.m.; 9-28-00 / 9:00 - 6:00 p.m.; 10-16-00 / 8:00 - 4:30 p.m.; 10-23-00 / 9:00 - 6:00; 11-2-00 / 9:00 - 3:30 a.m.

3. Grievant: ~~C.J.S. Wallia~~ P-T
Filed: 10-7-99
Internal Review held 11-4-99
Present were: C.J.S. Wallia, Tom Strand (FA Rep.), Enrique Riveros-Schafer (Dean of Language Arts), Jane Enright, Martha Kanter (Hearing Officer).

30 hrs.

prep - 2
Judy Knight
Tom Strand
Enrique Riveros-Schafer
Lauri Harpur
Richard Henson

Tab 5

Susanne Elwell, 12/13/01 3:52 PM -0800, Grievance Hours

391/134
1

8 6/9/03

v2 10/30/03

X-Sender: elwells@olive.fhda.edu
Date: Thu, 13 Dec 2001 15:52:25 -0800
To: mmd3427@tiptoe.fhda.edu
From: Susanne Elwell <elwellsusanne@fhda.edu>
Subject: Grievance Hours

Hi Martha,

Faith asked me to pass this information along to you. If something doesn't make sense, feel free to call me at x7544 for clarification.

| <u>Grievance</u> | <u>Faculty Rep(s)</u> | <u>Time</u> |
|---------------------|-----------------------|-----------------|
| Adamz-Bogus, SDiane | Tom Strand | 27 hours |
| Martinez, Augustine | Tom Strand | 90.75 hours |
| Raff, Margo | Tom Strand | 35.25 hours |
| Rines, Susan | Tom Strand | 39 hours |
| Trasvina, Nicky | Tom Strand | 44.75 hours |
| Yolles, Robert | | |
| Counseling Issues | Tom Strand | 107.5 hours |
| | Richard Hansen | 94 hours |
| | Lauri Harper | <u>30 hours</u> |
| | Total | 231.5 hours |

361/123

Susanne

Tab 6

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

341 / 157
 8/6/9/03
 VZ
 12-5-03

**DISTRICT/FACULTY ASSOCIATION
 CONTRACT REVIEW SESSIONS**

10/17/01 Alan Harvey 1.50
 Anne Leskinen 1.50
 Anne Paye 1.50
 Jane Enright 1.50
 Leticia Lopez 1.50
 MaryLou Heslet 1.50
 Rich Hansen 1.50
 Sherrie Yabu 1.50

12

[End of Contract Review reporting]

MISCELLANEOUS CB TIME

1/15/02 Jane Enright 0.50
 1/28/02 Jane Enright 0.20

**RELATED COSTS FOR CB (Develop-
 ment, review & distribution of minutes):**

2/6/02 Anne Leskinen 1.25
 Anne Paye 1.25
 Jane Enright 1.25
 Leticia Lopez 1.25
 Liz Zoltan 1.25
 MaryLou Heslet 1.25
 Meredith Heiser 1.25
 Rich Hansen 1.25
 Sherrie Yabu 1.25

11.25

Jane Enright 58.00
 Leticia Lopez 29.00

2/13/02 Anne Leskinen 1.00
 Anne Paye 1.00
 Jane Enright 1.00
 Marylou Heslet 1.00
 Rich Hansen 1.00

5

3/20/02 Anne Leskinen 1.00
 Anne Paye 1.00
 Jane Enright 1.00

3/20/02 Leticia Lopez 1.00
 Liz Zoltan 1.00
 Meredith Heiser 1.00
 MaryLou Heslet 1.00
 Rich Hansen 1.00
 Sherrie Yabu 1.00

9

5/15/02 Anne Leskinen 0.25
 Anne Paye 0.25
 Jane Enright 0.25
 Leticia Lopez 0.25
 Liz Zoltan 0.25
 MaryLou Heslet 0.25
 Rich Hansen 0.25
 Sherrie Yabu 0.25

2

Tab 7

191/10
8 12/31/03
VZ 01-16-04

**Foothill-De Anza Community College District
Legislatively Mandated Collective Bargaining Program
Salaries and Benefits - Part-Time Teachers Adjustment
Audit Period from July 1, 1999 through June 30, 2002
Audit ID#: S03-MCC-0032**

Analysis of Trends in 1320 Costs Using data as of: 10/31/03
All Part-time Faculty Assignments, excluding overloads

| Foothill Credit | Total Salary | # of FTE | Average Pay | Annual |
|-----------------|----------------|-----------|-------------|-------------|
| Summer 99 | \$858,836.00 | 73.68093 | \$11,656.15 | |
| Fall 99 | \$1,612,657.27 | 141.64947 | \$11,384.85 | |
| Winter 00 | \$1,306,401.25 | 116.94540 | \$11,171.04 | |
| Spring 00 | \$1,398,700.63 | 125.27280 | \$11,165.24 | \$33,941.28 |
| Summer 00 | \$1,027,093.47 | 81.14523 | \$12,657.47 | |
| Fall 00 | \$1,671,669.77 | 134.93229 | \$12,388.95 | |
| Winter 01 | \$1,381,904.73 | 113.40339 | \$12,185.74 | |
| Spring 01 | \$1,512,381.64 | 126.51039 | \$11,954.60 | \$36,797.08 |
| Summer 01 | \$1,119,786.14 | 85.22553 | \$13,139.09 | |
| Fall 01 | \$2,158,993.46 | 155.79048 | \$13,858.31 | |
| Winter 02 | \$1,627,866.26 | 118.28580 | \$13,762.14 | |
| Spring 02 | \$1,803,248.14 | 132.21144 | \$13,639.12 | \$40,954.51 |

| De Anza | Total Salary | # of FTE | Average Pay | Annual |
|-----------|----------------|-----------|-------------|--------------|
| Summer 99 | \$1,009,849.84 | 81.70680 | \$12,359.43 | |
| Fall 99 | \$2,626,204.01 | 227.15019 | \$11,561.53 | |
| Winter 00 | \$2,343,054.31 | 202.12782 | \$11,591.94 | |
| Spring 00 | \$2,325,690.25 | 201.87021 | \$11,520.72 | \$ 34,950.16 |
| Summer 00 | \$1,164,820.07 | 84.64740 | \$13,760.85 | |
| Fall 00 | \$2,860,905.33 | 227.73108 | \$12,562.65 | |
| Winter 01 | \$2,634,164.13 | 210.79668 | \$12,496.23 | |
| Spring 01 | \$2,453,082.51 | 197.96157 | \$12,391.71 | \$ 37,910.86 |
| Summer 01 | \$1,351,234.50 | 94.45860 | \$14,305.04 | |
| Fall 01 | \$3,250,495.49 | 227.95560 | \$14,259.34 | |
| Winter 02 | \$3,169,130.30 | 222.49788 | \$14,243.42 | |
| Spring 02 | \$3,054,432.95 | 216.23052 | \$14,125.82 | \$ 42,667.27 |

| District | Total Salary | # of FTE | Average Pay | Per hour |
|----------|-----------------|------------|-------------|----------|
| 99/00 | \$13,481,393.56 | 1170.40362 | \$34,555.75 | \$ 65.82 |
| 00/01 | \$14,706,021.65 | 1177.12803 | \$37,479.41 | \$ 71.39 |
| 01/02 | \$17,535,187.23 | 1252.65585 | \$41,995.22 | \$ 79.99 |

A full load is defined as 15 hours per week for 35 weeks.

Tab 8

Foothill-De Anza Community College District
 Legislatively Mandated Collective Bargaining Program
 Salaries and Benefits - Part-Time Teachers Adjustment
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID#: S03-MCC-0032

| Benefit Rates for Part-time Faculty | | | | | | | | | | |
|-------------------------------------|---------------|-----------------|---------------|------------|-------|-------|-------|-------|--|--|
| | Benefit Cost | Salary | Discretionary | Retirement | MQFE | SUI | WComp | Total | | |
| 1999/00 | \$ 51,483.64 | \$13,481,393.56 | 0.38% | 4.25% | 1.45% | 0.11% | 0.94% | 7.13% | | |
| 2000/01 | \$ 254,517.39 | \$14,706,021.65 | 1.73% | 4.75% | 1.45% | 0.10% | 1.05% | 9.08% | | |
| 2001/02 | \$ 347,268.65 | \$17,535,187.23 | 1.98% | 4.96% | 1.45% | 0.15% | 1.05% | 9.59% | | |

} TD 197/9

Benefit costs are actual payments to Kaiser on behalf of PT faculty, net of any PT faculty contributions. Salary is the PT salary from the previous page excluding overload assignments. Discretionary benefit rate spreads the Kaiser cost over all PT faculty to get a composite rate. Retirement consists of a composite of PERS, STRS, FICA and PARS. PT Faculty may be in any one of these plans.

191/11
 8 12/31/03
 V2
 01-16-04

Tab 9

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

BOARD OF TRUSTEES
FOOTHILL-DE ANZA COL DIST
SANTA CLARA COUNTY
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

WARRANT AMT: ***104,455.00

PAYEE: TREASURER, FOOTHILL-DE ANZA COL DIST
UND NAME: GENERAL FUND

ISSUE DATE: 03/06/2002

CLAIM SCHEDULE NBR: MA11392E

REIMBURSEMENT OF STATE MANDATED COSTS
ANY QUESTIONS REGARDING THIS CLAIM CALL FRAN 916 323-0766
ACL : 6870-295-0001 PRG : HEALTH FEE ELIMINATION CH 1/84
2001/2002 ESTIMATED PAYMENT CLAIMED AMT: 602,608.00
TOTAL ADJUSTMENTS: .00
TOTAL APPROVED CLAIMED AMT: 602,608.00
LESS PRIOR PAYMENTS: .00
PRORATA PERCENT: 23.354721
PRORATA BALANCE DUE: 461,971.00-
APPROVED PAYMENT AMOUNT: 140,737.00
PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.):
6110-295-0001 COLLECTIVE BARGAIN CH 96 90/00 36,282-
NET PAYMENT AMOUNT: 104,455.00

Tab 10

Page: 1 Document Name: untitled

LRSF086 DIVISION OF ACCOUNTING AND REPORTING 02/22/06
BUREAU OF LOCAL REIMBURSEMENTS 13:02:51
ACCOUNTS RECEIVABLE'S COLLECTIONS

PAYEE NBR: S43045 NAME: FOOTHILL-DE ANZA COL DIST PGM NBR: 29
CHAPTER: 6870-295-0001-1998 PGM: HEALTH FEE ELIMINATION CH 1/84 FY: 1998/1999
TO ACL CODE: 0001-000-6870-1998- 295 -00000000- -98-01-000-184
ORIGINAL OVERPAYMENT AMT: 174,668.00
NEW OVERPAYMENT BALANCE:

| RECOVERY/BLOCKING SOURCE | RECOVERY/BLOCKED INDICATOR | AMOUNT |
|--|--------------------------------|------------|
| PGM NBR CHAPTER | RECOVERY SOURCE DESC | FY |
| 0001-000-6100-2000- 295 -00000000- -98-01-096- | RECOVERED | 112,998.00 |
| 11 6110-295-0001-2000 | COLLECTIVE BARGAIN CH 961/75 | 2000/2001 |
| 0001-000-6870-2000- 295 -00000000- -98-01-000- | RECOVERED | 61,670.00 |
| 29 6870-295-0001-2000 | HEALTH FEE ELIMINATION CH 1/84 | 2000/2001 |

DC982051 Last page...

PAYEE NBR: S43045 PGM NBR: 29 FY: 1998/1999

PF9= AR OVERPAYMENTS

Tab 11

Tab 12

2A36/2
 4/8/03

State Controller's Office

School Mandated Cost Manual

| | | | | |
|---|--|------------------------------------|---------|---------|
| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING S43045 FOOTHILL-DE LA COL DIST SANTA CLARA COUNTY 12345 EL MONTE ROAD LOS ALTOS HILLS CA 94022 | | For State Controller Use Only | | Program |
| | | (19) Program Number 00011 | | 011 |
| | | (20) Date Filed <u>JAN 08 2002</u> | | |
| (21) LRS Input <u> / / </u> | | | | |
| Reimbursement Claim Data | | | | |
| | | (22) CB-1, (03)(1)(e) | | |
| | | (23) CB-1, (03)(2)(e) | | |
| | | (24) CB-1, (03)(3)(e) | 63,621 | |
| | | (25) CB-1, (03)(4)(e) | | |
| | | (26) CB-1, (03)(5)(e) | | |
| | | (27) CB-1, (03)(6)(e) | 151,500 | |
| | | (28) CB-1, (03)(7)(e) | | |
| | | (29) CB-1, (04)(d) | 97,497 | |
| | | (30) CB-1, (04)(e) | 215,121 | |
| | | (31) CB-1, (05)(e) | 5,209 | |
| | | (32) | | |
| | | (33) | | |
| | | (34) | | |
| | | (35) | | |
| | | (36) | | |

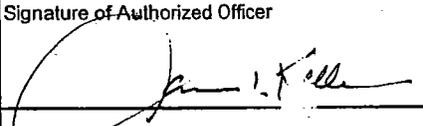
LABEL HERE

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

| | |
|---|---------------------------------|
| Signature of Authorized Officer | Date |
|  | 12/21/01 |
| <u>James W. Keller</u> | Vice Chancellor, Business Svcs. |
| Type or Print Name | Title |
| (38) Name of Contact Person for Claim | Telephone Number |
| Martha De La Cerda | (650) 949 - 6201 Ext. |
| | E-Mail Address |
| | kellerjim@fhda.edu |

**INCORRECT REDUCTION CLAIM FILED BY
FOOTHILL – DE ANZA COMMUNITY COLLEGE DISTRICT
AUGUST 31, 2005**

**COLLECTIVE BARGAINING PROGRAM
CHAPTER 961, STATUTES OF 1975,
AND CHAPTER 1213, STATUTES OF 1991**

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



October 3, 2005

Mr. Keith B. Petersen
SixTen and Associates
5252 Balboa Avenue, Suite 807
San Diego, CA 92117

Ms. Ginny Brummels
Division of Accounting and Reporting
State Controller's Office
3301 C Street, Suite 501
Sacramento, CA 95816

Re: **Incorrect Reduction Claim**
Collective Bargaining, 05-4425-I-10
Foothill-De Anza Community College District, Claimant
Statutes 1975, Chapter 961
Fiscal Years 1999-2000, 2000-2001, 2001-2002

Dear Mr. Petersen and Ms. Brummels:

On September 19, 2005, the Foothill-De Anza Community College District filed an incorrect reduction claim (IRC) with the Commission on State Mandates (Commission) based on the *Collective Bargaining* program for fiscal years 1999-2000, 2000-2001, and 2001-2002. Commission staff determined that the IRC filing is complete.

Government Code section 17551, subdivision (b), requires the Commission to hear and decide upon claims filed by local agencies and school districts that the State Controller's Office (SCO) has incorrectly reduced payments to the local agencies or school districts.

SCO Review and Response. Please file the SCO response and supporting documentation regarding this claim within 90 days of the date of this letter. Please include an explanation of the reason(s) for the reductions and the computation of reimbursements. All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge, information or belief. The Commission's regulations also require that the responses (opposition or recommendation) filed with the Commission be simultaneously served on the claimants and their designated representatives, and accompanied by a proof of service. (Cal. Code Regs., tit. 2, § 1185.01.)

The failure of the SCO to respond within this 90-day timeline shall not cause the Commission to delay consideration of this IRC.

Claimant's Rebuttal. Upon receipt of the SCO response, the claimant and interested parties may file rebuttals. The rebuttals are due 30 days from the service date of the response.

Prehearing Conference. A prehearing conference will be scheduled if requested.

Public Hearing and Staff Analysis. The public hearing on this claim will be scheduled after the record closes. A staff analysis will be issued on the IRC at least eight weeks prior to the public hearing.

Dismissal of Incorrect Reduction Claims. Under section 1188.31 of the Commission's regulations, IRCs may be dismissed if postponed or placed on inactive status by the claimant for more than one year. Prior to dismissing a claim, the Commission will provide 60 days notice and opportunity for the claimant to be heard on the proposed dismissal.

Please contact Tina Poole at (916) 323-8220 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Nancy Patton", written in a cursive style.

NANCY PATTON
Assistant Executive Director

Enclosure: Incorrect Reduction Claim Filing - (SCO only)

J:\mandates\IRC\2005\4425-I-10\complete\tr

SixTen and Associates

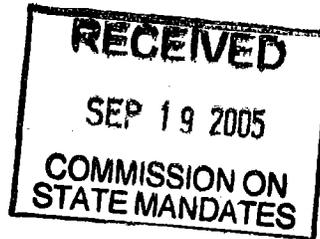
Mandate Reimbursement Services

KEITH B. PETERSEN, MPA, JD, President
5252 Balboa Avenue, Suite 807
San Diego, CA 92117

Telephone: (858) 514-8605
Fax: (858) 514-8645
E-Mail: Kbpsixten@aol.com

September 13, 2005

Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814



RE: Collective Bargaining
Fiscal Years: 1999-00 through 2001-02
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Foothill-De Anza Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Mike Brandy, Vice Chancellor, Business Services
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

Thank-you.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith B. Petersen".

Keith B. Petersen

State of California
COMMISSION ON STATE MANDATES
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562
CSM 2 (12/89)

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| COMMISSION ON STATE MANDATES |

Claim No. 05-4425-I-10

INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contact Person

Telephone Number

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Foothill-De Anza Community College District
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Representative Organization to be Notified

Telephone Number

Robert Miyashiro, Consultant, Education Mandated Cost Network
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This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

CLAIM IDENTIFICATION: Specify Statute or Executive Order Collective Bargaining
Chapter 961, Statutes of 1975

| <u>Fiscal Year</u> | <u>Amount of the Incorrect Reduction</u> |
|--------------------|--|
| 1999-2000 | \$ 99,084 |
| 2000-2001 | \$129,611 |
| 2001-2002 | \$220,001 |
| Total Amount | \$448,696 |

IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.

Name and Title of Authorized Representative

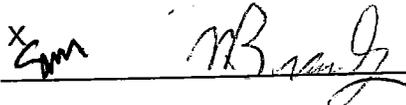
Telephone No.

Mike Brandy, Vice Chancellor
Business Services

Voice: 650-949-6201
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E-Mail: brandymike@fhda.edu

Signature of Authorized Representative

Date



August 31, 2005

1 Claim Prepared by:
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9

10 BEFORE THE
COMMISSION ON STATE MANDATES
11 STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF:)
13) No. CSM _____
14)
15) Chapter 961, Statutes of 1975
16 Foothill-De Anza)
17) Collective Bargaining
18 Community College District)
19) Annual Reimbursement Claims:
20 Claimant.)
21) Fiscal Year 1999-00
22) Fiscal Year 2000-01
23) Fiscal Year 2001-02
24 _____)
25 INCORRECT REDUCTION CLAIM FILING

26 PART I. AUTHORITY FOR THE CLAIM

27 The Commission on State Mandates has the authority pursuant to Government
28 Code Section 17551(d) to "... to hear and decide upon a claim by a local agency or
29 school district, filed on or after January 1, 1985, that the Controller has incorrectly
30 reduced payments to the local agency or school district pursuant to paragraph (2) of
31 subdivision (d) of Section 17561." Foothill-De Anza Community College District
32 (hereafter "district" or "claimant") is a school district as defined in Government Code

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 Section 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an
2 incorrect reduction claim with the Commission.

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
4 requires incorrect reduction claims to be filed no later than three years following the
5 date of the Controller's remittance advice notifying the claimant of a reduction. A
6 Controller's audit report dated July 2, 2004 has been issued, but no remittance advices
7 have been issued. The audit report constitutes a demand for repayment and
8 adjudication of the claim.

9 There is no alternative dispute resolution process available from the Controller's
10 Office. In response to a Health Fee Elimination audit issued March 10, 2004, Foothill-
De Anza Community College attempted to utilize the informal audit review process
12 established by the Controller to resolve factual disputes. The District was notified by
13 the Controller's legal counsel by letter of July 15, 2004 (attached as Exhibit "A"), that
14 the Controller's informal audit review process was not available for mandate audits and
15 that the proper forum was the Commission on State Mandates.

16 PART II. SUMMARY OF THE CLAIM

17 The Controller conducted a field audit of District's annual reimbursement claims

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

"'School district' means any school district, community college district, or county
superintendent of schools."

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1 for the District's actual costs of complying with the legislatively mandated Chapter 961,
 2 Statutes of 1975 Collective Bargaining, July 1, 1999 through June 30, 2002. As a
 3 result of the audit, the Controller determined that \$448,696 of the claimed costs were
 4 unallowable:

| 5 | Fiscal | Amount | Audit | SCO | Amount Due |
|----|-------------|------------------|-------------------|------------------|-------------------------------|
| 6 | <u>Year</u> | <u>Claimed</u> | <u>Adjustment</u> | <u>Payments</u> | <u><State> District</u> |
| 7 | 1999-00 | \$217,342 | \$ 99,084 | \$217,342 | <\$ 99,084> |
| 8 | 2000-01 | \$235,193 | \$129,611 | \$225,336 | <\$119,754> |
| 9 | 2001-02 | <u>\$390,532</u> | <u>\$220,001</u> | <u>\$235,193</u> | <u><\$ 64,622></u> |
| 10 | Totals | \$843,067 | \$448,696 | \$677,871 | <\$283,500> |

Since the District has been paid \$677,871 for these claims, the audit report concludes
 12 that the amount of \$283,500 is due the State.

13 **PART III. PREVIOUS INCORRECT REDUCTION CLAIMS**

14 The District has not filed any previous incorrect reduction claims for this
 15 mandate program. The District is not aware of any other incorrect reduction claims
 16 having been adjudicated on the specific issues or subject matter raised by this incorrect
 17 reduction claim.

18 **PART IV. BASIS FOR REIMBURSEMENT**

19 1. Mandate Legislation

20 Chapter 961, Statutes of 1975 (the "Rodda Act") established Chapter 10.7,
 21 Division 4, of Title 1 of the Government Code (commencing with Section 3540), and

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 repealed Article 5, Chapter 1, of Division 10 of the Education Code (the "Winton Act").
2 The Rodda Act established the Public Employees Relations Board (PERB) and
3 required public school employers to meet and negotiate with their employees on
4 matters of wages, hours of employment, and other terms and conditions of employment.
5 The provisions relating to the creation, certain duties of, and appropriations for the
6 Public Employment Relations Board were operative on January 1, 1976. The provisions
7 relating to employees' organizational rights, the representative rights of employee
8 organizations, the recognition of exclusive representatives, and related procedures
9 were operative on April 1, 1976.

10 Chapter 1213, Statutes of 1991, added Government Code section 3547.5, which
11 requires school districts to publicly disclose major provisions of a collective bargaining
12 agreement after negotiations but before the agreement becomes binding.

13 2. Test Claim

14 The State Board of Control, the predecessor agency with jurisdiction to the
15 Commission on State Mandates, at its meeting of July 17, 1978 determined the Rodda
16 Act constituted a reimbursable state mandate in that public school employees had a
17 new duty to meet and negotiate in good faith for binding contracts with employee group
18 representatives, duties which were not required by the Winton Act. Subsequent action
19 of the Board of Control recognized that compliance with the regulations of the Public
20 Employment Relations Board, to the extent that the regulations implement the
21 provisions of the Rodda Act and its subsequent amendments, is included within the

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 scope of the mandate.

2 On December 29, 1997, the Commission on State Mandates determined that
3 Chapter 1213, Statutes of 1991, resulted in a new program or higher level of service by
4 requiring school districts to publicly disclose major provisions of a collective bargaining
5 agreement after negotiations before the agreement becomes binding.

6 3. Parameters and Guidelines

7 On October 22, 1980, the original parameters and guidelines were adopted.
8 Beginning on August 19, 1981 and through July 22, 1993, those parameters and
9 guidelines were amended seven times. On October 20, 1998, the parameters and
10 guidelines for Collective Bargaining Disclosure were adopted and consolidated with the
11 Collective Bargaining parameters and guidelines. The consolidated parameters and
12 guidelines were amended on January 27, 2000 and became effective on January 28,
13 2000. When the claimant's 1999-00, 2000-01 and 2001-02 claims were prepared, the
14 version of the parameters and guidelines effective on January 28, 2000 were
15 applicable. A copy of those parameters and guidelines are attached hereto as Exhibit
16 "B" and in relevant part provided:

- 17 "G. 3. Negotiations: Reimbursable functions include--receipt of exclusive
18 representative's initial contract proposal, holding of public hearings,
19 providing a reasonable number of copies of the employer's proposed
20 contract to the public, development and presentation of the initial district
21 contract proposal, negotiation of the contract, reproduction and
22 distribution of the final contract agreement.
23 a. Show the costs of salaries and benefits for employer
24 representatives participating in negotiations. Contracted services
25 will be reimbursed.

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- 1 b. Show the costs of salaries and benefits for employer
2 representatives participating in negotiation planning sessions.
3 Contracted services for employer representatives will be
4 reimbursed.
5 c. Indicate the cost of substitutes for release time of exclusive
6 bargaining unit representatives during negotiations. Give the job
7 classification of the bargaining unit representative that required a
8 substitute and dates the substitute worked.
9 d. Reasonable cost of reproduction for a copy fo the initial contract
10 proposal and final contract, which is applicable and distributed to
11 each employer representative (i.e., supervisory, management,
12 confidential) and a reasonable number of copies for public
13 information will be reimbursed. Provide detail of costs and/or
14 include invoices. Costs for copies of a final contract provided to
15 collective bargaining unit members are not reimbursable.
- 16 6. Contract administration and adjudication of contract disputes either by
17 arbitration or litigation. Reimbursable functions include grievances and
18 administration and enforcement of the contract.
19 a. Salaries and benefits of employer personnel involved in
20 adjudication of contract disputes. Contracted services will be
21 reimbursed.
- 22 7. Unfair labor practice adjudication process and public notice complaints.
23 a. Show the actual costs for salaries and benefits of employer
24 representative. Service contracted by the public school employer
25 are reimbursable.
- 26 H. Supporting Data for Claims–Report Format for Submission of Claim
- 27 3. Salary and Employee’s Benefits: Show the classification of the employees
28 involved, amount of time spent, and their hourly rate. The worksheet
29 used to compute the hourly salary rate must be submitted with your claim.
30 Benefits are reimbursable. Actual benefit percent must be itemized. If no
31 itemization is submitted, 21 percent must be used for computation of claim
32 costs. Identify the classification of employees committed to functions
33 required under the Winton Act and those required by Chapter 961,
34 Statutes of 1975.
- 35 4. Services and Supplies: Only expenditures which can be identified as a
36 direct cost as a result of the mandate can be claimed.

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 5. Professional and Consultant Services: Separately show the name
2 of professionals or consultants, specify the functions the
3 consultants performed relative to the mandate, length of
4 appointment, and the itemized costs for such services. Invoices
5 must be submitted as supporting documentation with your claim.
6 The maximum reimbursable fee for contracted services is \$135 per
7 hour. Annual retainer fees shall be no greater than \$135 per hour.
8 Reasonable expenses will also be paid as identified on the monthly
9 billings of consultants. However, travel expenses for consultants
10 and experts (including attorneys) hired by the claimant shall not be
11 reimbursed in an amount higher than that received by State
12 employees, as established under Title 2, Div. 2, Section 700ff,
13 CAC.

14 6. ..."

15 4. Claiming Instructions

16 The Controller has periodically issued or revised claiming instructions for the
17 Collective Bargaining mandate program. The statements of reimbursable components
18 in the claiming instructions, for the purposes and scope of this incorrect reduction
19 claim, have been consistent with the parameters and guidelines. A copy of the April
20 2000 revision of the claiming instructions, is attached as Exhibit "C." The April 2000
21 claiming instructions are believed to be, for the purposes and scope of this incorrect
22 reduction claim, substantially similar to the version extant at the time the claims which
23 are the subject of this Incorrect reduction claim were filed. However, since the
24 Controller's claim forms and instructions have not been adopted as regulations, they
25 have no force of law, and, therefore, have no effect on the outcome of this incorrect
26 reduction claim.

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1 the final transmittal letter." This seems to indicate that claimants cannot discuss the
 2 reasonableness of the costs with auditors, only the quantity of documentation.
 3 However, the option for further discussion of the reasonableness was later denied by
 4 the Controller's legal counsel, as stated in the letter dated July 15, 2004.

5 Disallowed Staff Hours

6 The Controller provided the District a detailed list of staff hours disallowed by
 7 employee name and mandate component. Staff hours were disallowed for three
 8 reasons:

9 Reason A: Insufficient Support-source was District's software "Meeting Maker"

10 Reason B: Insufficient Support-memo/e-mail from staff provided as support

Reason C: No support provided

12 The following schedules are prepared from the Controller's adjustments summaries and
 13 indicate the scope of the adjustments.

14 SCHEDULE 1: TOTAL STAFF HOURS DISALLOWED BY MANDATE COMPONENT

| | <u>FY 1999-00</u> | | | <u>FY 2000-01</u> | | | <u>FY 2001-02</u> | | |
|--------------------------------|-------------------|---------------|------|-------------------|---------------|------|-------------------|---------------|-----|
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) |
| 17 Negotiations | 686.50 | 145.00 | 21% | 583.25 | 149.50 | 26% | 821.50 | 211.50 | 26% |
| 18 Contract Administration | 0.00 | 0.00 | | 119.00 | 63.75 | 54% | 87.25 | 50.50 | 57% |
| 19 Grievance Totals | <u>687.00</u> | <u>687.00</u> | 100% | <u>775.75</u> | <u>775.75</u> | 100% | <u>528.25</u> | <u>503.75</u> | 95% |
| 20 (1) Total Hours Claimed | 1,373.5 | | | 1,478 | | | 1,437 | | |
| 21 (2) Total Hours Disallowed | 832.00 | | | 989.00 | | | 765.75 | | |
| 22 (3) Percentage Disallowance | 61% | | | 67% | | | 53% | | |

23 The Controller disallowed about one-fourth of claimed negotiation staff time, more than

Incorrect Reduction Claim of Foothill-De Anza Community College District
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one-half of claimed contract administration time, and essentially all of the claimed staff time spent on grievances.

SCHEDULE 2: STAFF HOURS DISALLOWED BY REASON CODE

| | <u>FY 1999-00</u> | <u>FY 2000-01</u> | <u>FY 2001-02</u> | <u>Totals by Reason</u> | <u>Percentage</u> |
|-------------------------|-------------------|-------------------|-------------------|-------------------------|-------------------|
| <u>Reason A</u> | | | | | |
| Negotiations | 145.00 | 149.50 | 211.50 | | |
| Contract Administration | 0 | 3.75 | 50.50 | | |
| Grievance | <u>107.00</u> | <u>261.50</u> | <u>415.00</u> | | |
| | 252.00 30% | 414.75 42% | 677.00 88% | 1,343.75 | 52% |
| <u>Reason B</u> | | | | | |
| Negotiations | 0 | 0 | 0 | | |
| Contract Administration | 0 | 59.75 | 0 | | |
| Grievance | <u>382.00</u> | <u>466.25</u> | <u>88.25</u> | | |
| | 382.00 46% | 526.00 53% | 88.25 12% | 996.25 | 39% |
| <u>Reason C</u> | | | | | |
| Negotiations | 0 | 0 | 0 | | |
| Contract Administration | 0 | 00.25 | 0 | | |
| Grievance | <u>198.00</u> | <u>48.00</u> | <u>0</u> | | |
| | 198.00 24% | 48.25 5% | 0 | 246.25 | 9% |
| TOTALS | 832.00 100% | 989.00 100% | 765.25 100% | 2,586.25 | 100% |

About half of the disallowed time was based on the District's "Meeting Maker" software time record system. About 40% of the disallowed time was based on staff memos. About 10% of the disallowed time was deemed to be essentially "unsupported" by any documentation.

SCHEDULE 3: STAFF HOURS CLAIMED AND HOURS DISALLOWED

3A NEGOTIATIONS

| | <u>FY 1999-00</u> | | <u>FY 2000-01</u> | | <u>FY 2001-02</u> | |
|-------------------------|-------------------|-------|-------------------|--------|-------------------|--------------|
| | (1) | (2) | (1) | (2) | (1) | (2) |
| <u>Management Teams</u> | | | | | | |
| Faculty | 268.00 | 125.0 | 315.50 | 122.75 | 340.00 | 140.00 |
| SEIU | 180.50 | 1.50 | 69.75 | 22.00 | 136.75 | 0 |
| CSEA | 57.50 | 0 | 27.00 | 0 | 86.00 | 0 |
| Teamsters | | | | | <u>62.25</u> | <u>62.25</u> |

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| | | | | | | | | |
|----|---|--------|--------|--------|--------|--------|--------|--|
| 1 | Management Team Totals | 506.00 | 126.50 | 412.25 | 144.75 | 625.00 | 202.25 | |
| 2 | Reason A | | 126.50 | | 144.75 | | 202.25 | |
| 3 | Reason B | | | | | | | |
| 4 | Reason C | | | | | | | |
| 5 | *Faculty Representatives | 180.50 | 18.50 | 171.0 | 4.75 | 196.50 | 9.25 | |
| 6 | Reason A | | 18.50 | | 4.75 | | 9.25 | |
| 7 | Reason B | | | | | | | |
| 8 | Reason C | | | | | | | |
| 9 | <i>*The Controller did not include faculty representatives in the total hours reported in Finding # 1</i> | | | | | | | |
| 10 | Restated Negotiations Totals | | | | | | | |
| 11 | (1) Total Hours Claimed | 686.50 | | 583.25 | | 821.50 | | |
| 12 | (2) Total Hours Disallowed | | 145.00 | | 149.50 | | 211.50 | |
| 13 | (3) Percentage Disallowed | | 21% | | 26% | | 26% | |

14 About one-fourth of the negotiations time was disallowed, and all of the disallowed
 15 hours were supported by the software time keeping system.

16 3B CONTRACT ADMINISTRATION

| | <u>FY 1999-00</u> | | | <u>FY 2000-01</u> | | | <u>FY 2001-02</u> | | |
|----|--------------------------------|-----|-----|-------------------|-------|-----|-------------------|-------|-----|
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) |
| 19 | <u>Management Team</u> | | | | | | | | |
| 20 | Enright | | | 7.50 | 0 | | 5.00 | 0 | |
| 21 | Enright (second entry) | | | 2.00 | 2.00 | | | | |
| 22 | Harvey | | | 5.25 | 0 | | 1.50 | 0 | |
| 23 | Johnson | | | 4.00 | 4.00 | | | | |
| 24 | Jones-Dulin | | | | | | 8.00 | 8.00 | |
| 25 | Koenig | | | | | | 8.00 | 8.00 | |
| 26 | Kyne | | | 4.00 | 4.00 | | | | |
| 27 | Leskinen | | | 6.75 | 0 | | 5.00 | 0 | |
| 28 | Lopez | | | | | | 4.00 | 0 | |
| 29 | Moore | | | 1.50 | 1.50 | | | | |
| 30 | McCutchen | | | | | | 10.00 | 10.00 | |
| 31 | Nunez | | | | | | 10.00 | 10.00 | |
| 32 | Parman | | | 29.75 | 29.75 | | 11.00 | 11.00 | |
| 33 | Schulze | | | | | | 1.00 | 1.00 | |
| 34 | Seelbach | | | 0.75 | 0 | | | | |
| 35 | Zoltan | | | 2.00 | 0.25 | | 2.50 | 0 | |
| 36 | <u>Confidential Assistants</u> | | | | | | | | |
| 37 | Lopez | | | 7.50 | 0 | | | | |
| 38 | McCutchen | | | 18.50 | 18.50 | | | | |

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| | | | | | | | | |
|----|--|------|------|--------|-------|-------------|-------------|--|
| 1 | Management/Confidential Totals | 0.00 | 0.00 | 89.50 | 60.00 | 66.00 | 48.00 | |
| 2 | Reason A | | | | 0 | | 48.00 | |
| 3 | Reason B | | | | 59.75 | | | |
| 4 | Reason C | | | | 00.25 | | | |
| 5 | <u>Faculty Representatives</u> | | | | | | | |
| 6 | Elsa | | | 3.75 | 0 | | | |
| 7 | Hansen | | | 3.75 | 3.75 | 5.00 | 0.50 | |
| 8 | Heiser | | | | | 2.25 | 0.50 | |
| 9 | Heslet | | | | | 5.00 | 0.50 | |
| 10 | Paye | | | 7.50 | 0 | 5.00 | 0.50 | |
| 11 | Perino | | | 7.00 | 0 | | | |
| 12 | Sierra | | | 7.50 | 0 | | | |
| 13 | Yabu | | | | | <u>4.00</u> | <u>0.50</u> | |
| 14 | Faculty Representative Totals | 0.00 | 0.00 | 29.50 | 3.75 | 21.25 | 2.50 | |
| 15 | Reason A | | | | 3.75 | | 2.50 | |
| 16 | Reason B | | | | | | | |
| 17 | Reason C | | | | | | | |
| 18 | <i>*The Controller did not include faculty representative in the total hours reported in Finding # 1</i> | | | | | | | |
| 19 | Contract Administration Totals | 0.00 | 0.00 | 119.00 | 63.75 | 87.25 | 50.50 | |
| 20 | Reason A | | | | 3.75 | | 50.50 | |
| 21 | Reason B | | | | 59.75 | | | |
| 21 | Reason C | | | | 00.25 | | | |
| 23 | (1) Total Hours Claimed | 0.00 | | 119.00 | | 87.25 | | |
| 24 | (2) Total Hours Disallowed | | 0.00 | | 63.75 | | 50.50 | |
| 25 | (3) Percentage Disallowed | | | % | | 54% | 57% | |

26 More than half of the contract administration time was disallowed. The disallowances
 27 are about equally divided between Reason A and Reason B.

28 3C GRIEVANCES

| | <u>FY 1999-00</u> | | | <u>FY 2000-01</u> | | | <u>FY 2001-02</u> | | |
|----|------------------------|--------|--------|-------------------|--------|-----|-------------------|--------|-----|
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) |
| 31 | <u>Management Team</u> | | | | | | | | |
| 32 | Brandy | | | | | | 6.50 | 6.50 | |
| 33 | Burson | | | | | | 1.00 | 1.00 | |
| 34 | Canter | | | 6.50 | 6.50 | | | | |
| 35 | Enright | 128.00 | 128.00 | 164.25 | 164.25 | | 152.00 | 139.00 | |
| 36 | Fong | | | 2.00 | 2.00 | | 3.00 | 3.00 | |
| 37 | Gatlin | | | | | | 1.75 | 1.75 | |
| 38 | Graham | | | | | | 4.25 | 4.25 | |
| 39 | Griffin | 1.50 | 1.50 | | | | | | |
| 40 | Harvey | | | | | | 2.00 | 2.00 | |
| 41 | Kanter | 50.50 | 50.50 | 15.50 | 15.50 | | 18.00 | 18.00 | |
| 42 | Leskinen | | | 1.25 | 1.25 | | | | |

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| | | | | | | | | |
|----|--------------------------------|--------|--------|--------|--------|--------|--------|--|
| 1 | Lopez | | | | | 29.00 | 29.00 | |
| 2 | McCutchen | | | | | 2.25 | 2.25 | |
| 3 | Miner | 9.50 | 9.50 | 2.25 | 2.25 | 2.25 | 2.25 | |
| 4 | Moore | | | | | 4.00 | 2.50 | |
| 5 | Myers | | | 6.00 | 6.00 | 1.00 | 1.00 | |
| 6 | Parman | | | | | 25.50 | 15.50 | |
| 7 | Pattan | | | 14.00 | 14.00 | | | |
| 8 | Patz | 1.00 | 1.00 | | | 6.75 | 6.75 | |
| 9 | Riveros | 32.00 | 32.00 | 15.50 | 15.50 | | | |
| 10 | Rose | 20.00 | 20.00 | 82.25 | 82.25 | 3.25 | 3.25 | |
| 11 | Sellitti | 4.50 | 4.50 | | | | | |
| 12 | Zoltan | 1.00 | 1.00 | | | 8.25 | 8.25 | |
| 13 | <u>Confidential Assistants</u> | | | | | | | |
| 14 | Leal | 128.00 | 128.00 | | | | | |
| 15 | De La Cerda | 1.00 | 1.00 | | | | | |
| 16 | Management Team Totals | 377.00 | 377.00 | 309.50 | 309.50 | 270.75 | 246.25 | |
| 17 | Reason A | | 107.00 | | 261.50 | | 158.00 | |
| 18 | Reason B | | 72.00 | | 0 | | 88.25 | |
| 19 | Reason C | | 198.00 | | 48.00 | | 0 | |
| 20 | <u>Faculty Representatives</u> | | | | | | | |
| 21 | Hanson | 55.00 | 55.00 | 94.00 | 94.00 | | | |
| 22 | Harper | | 55.00 | 55.00 | | 30.00 | 30.00 | |
| | Highland | 55.00 | 55.00 | | | | | |
| | Elwell | | | 1.00 | 1.00 | | | |
| 25 | Milonas | 55.00 | 55.00 | | | 36.00 | 36.00 | |
| 26 | Strand | 90.00 | 90.00 | 341.25 | 341.25 | 221.50 | 221.50 | |
| 27 | Faculty Team Totals | 310.00 | 310.00 | 466.25 | 466.25 | 257.50 | 257.50 | |
| 28 | Reason A | | 310.00 | | 0 | | 257.50 | |
| 29 | Reason B | | 0 | | 466.25 | | 0 | |
| 30 | Reason C | | 0 | | | | 0 | |
| 31 | Grievance Totals | 687.00 | 687.00 | 775.75 | 775.75 | 528.25 | 503.75 | |
| 32 | Reason A | | 107.00 | | 261.50 | | 415.50 | |
| 33 | Reason B | | 382.00 | | 466.25 | | 88.25 | |
| 34 | Reason C | | 198.00 | | 48.00 | | 0 | |
| 35 | (1) Total Hours Claimed | 687.00 | | 775.75 | | 528.25 | | |
| 36 | (2) Total Hours Disallowed | | 687.00 | | 775.75 | | 503.75 | |
| 37 | (3) Percentage Disallowed | | | 100% | | 100% | 95% | |

38 Essentially all of the grievance time claimed was disallowed. All time reported which
 39 derived from the software time records was disallowed and all time based on staff
 40 memos was disallowed.

1 Parameters and Guidelines

2 The Controller states that the parameters and guidelines require that:

3 "Claims must show the costs of salaries and benefits for employer
4 representatives participating in negotiations, negotiation planning sessions, and
5 adjudication of contract disputes. Claims must also indicate the cost of
6 substitutes for released time of exclusive bargaining unit representatives during
7 negotiations and adjudication of contract disputes. Claims must show the
8 classification of employees involved, amount of time spent, and their hourly
9 rates."

10 This is the stated reason for the Controller to dismiss "electronic mail messages, other
11 internal memoranda, and summary schedules that the district purportedly prepared
12 from electronic meeting records" as insufficient source documentation, because the
13 "SCO cannot determine . . . whether the schedule meetings occurred, the identified
individuals attended, and the hours claimed were accurate."

15 The parameters and guidelines actually state:

16 "H. 3. Salary and Employee's Benefits: Show the classification of the
17 employees involved, amount of time spent, and their hourly rate.
18 The worksheet used to compute the hourly salary rate must be
19 submitted with your claim. Benefits are reimbursable. Actual
20 benefit percent must be itemized. If no itemization is submitted, 21
21 percent must be used for computation of claim costs. Identify the
22 classification of employees committed to functions required under
23 the Winton Act and those required by Chapter 961, Statutes of
24 1975."

25 The parameters and guidelines do not specify the type of documentation required to
26 support the claimed costs, only the type of information required on the claim. The
27 parameters and guidelines do no disqualify e-mails, staff memoranda, or meeting
28 attendance recorded on software programs.

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 Productive Hourly Rate

2 The audit report states that "the district did not support the productive hourly rate
3 claimed." The claims submitted by the district include a list of productive hourly rates
4 for each employee. The computation of the productive hourly rate has three
5 components: salary, benefits, and productive hours.

6 SALARIES: The Controller made adjustments to the annual salary costs of specific
7 employees. No reasons were provided for each adjustment, and there is no indication
8 of why the payroll information reported by the District in the normal course of business
9 has to be adjusted for purposes of the productive hourly rate computation. The
10 propriety of these adjustments cannot be determined until the Controller states the
reason for each change to the employee payroll information.

12 BENEFITS: The District and the Controller used the 21% default rate for the calculation
13 of payroll related benefits. The differences in benefit costs claimed and as audited
14 result in the change in salary costs claimed and as audited, not a change to the benefit
15 rate.

16 PRODUCTIVE HOURS: The District and the Controller used 1,800 annual productive
17 hours for their calculations. The differences in productive hourly rates claimed and as
18 audited are a result in the change in salary costs claimed and as audited, and not the
19 productive hours.

20 Source Documentation

21 Since none of the reasons for the adjustments stated in the audit report relate to

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 the mandated activities performed by the employees. It appears that the entire basis of
2 the adjustments is the quantity and quality of District documentation. The District has
3 complied with the parameters and guidelines as it has provided source documents that
4 show evidence of the validity of such costs and their relationship to the state-mandated
5 program. It has also provided employee names, positions (job titles), productive hourly
6 rates, hours worked, salary and benefit amounts, and a description of the tasks
7 performed as they relate to this mandate. The District has provided documentation
8 generated in the usual course of business as well as generated for the purpose of
9 claiming mandate reimbursement. The Controller's insistence on documentation not
10 required by the parameters and guidelines, contemporaneous record keeping, and
11 corroborating evidence are ministerial preferences, are an unpublished standard which
12 exceeds the parameters and guidelines, and is not enforceable absent rulemaking
13 which would put the claimants on notice to the contrary. The Controller did not cite any
14 statutory basis for its audit adjustments. Absent some statutory authorization, another
15 source of authority must be stated by the Controller.

16 Unreasonable or Excessive

17 None of the adjustments were made because the costs claimed were excessive
18 or unreasonable. The Controller does not assert that the claimed costs were
19 excessive or unreasonable, which is the only mandated cost audit standard in statute
20 (Government Code Section 17561(d) (2)). It would therefore appear that the entire
21 findings are based upon the wrong standard for review. If the Controller wishes to

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 enforce other audit standards for mandated cost reimbursement, the Controller should
2 comply with the Administrative Procedures Act.

3 **Finding 2 - Unallowable Contract Services Costs Claimed**

4 The District does not dispute these adjustments.

5 **Finding 3 - Understated Indirect Costs Claimed**

6 The District no longer disputes this adjustment.

7 **Amount Paid by The State**

8 This issue was not an audit finding. The payment received from the state is an
9 integral part of the reimbursement calculation. The Controller changed some of the
10 claimed payment amounts received without a finding in the audit report.

| | Fiscal Year of Claim | | |
|---------------------------------|----------------------|----------------|----------------|
| <u>Amount Paid by the State</u> | <u>1999-00</u> | <u>2000-01</u> | <u>2001-02</u> |
| 13 As Claimed | \$253,624 | \$104,344 | \$235,193 |
| 14 Audit Report | \$217,342 | \$225,336 | \$235,193 |

15 The propriety of these adjustments cannot be determined until the Controller states the
16 reason for each change.

17 **Statute of Limitations for Audit**

18 This issue is not a finding of the Controller. The District asserts that the first two
19 years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond
20 the statute of limitations for an audit when the Controller issued its audit report on July

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 2, 2004.

2 Chronology of Claim Action Dates

3 January 5, 2001 FY 1999-00 claim filed by the District

4 December 21, 2001 FY 2000-01 claim filed by the District

5 December 31, 2003 FY 1999-00 and FY 2000-01 statute of limitations for audit
6 expires

7 July 2, 2004 Controller's final audit report issued

8 The District's fiscal year 1999-00 claim was mailed to the Controller on January
9 5, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on
10 December 21, 2001. According to Government Code Section 17558.5, these claims
were subject to audit no later than December 31, 2003. The audit was not completed
12 by this date. Therefore, the proposed audit adjustments for fiscal years 1999-00 and
13 2000-01 are barred by the statute of limitations set forth in Government Code Section
14 17558.5.

15 Statutory History

16 Prior to January 1, 1994, no statute specifically governed the statute of
17 limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906,
18 Section 2, operative January 1, 1994, added Government Code Section 17558.5 to
19 establish for the first time a specific statute of limitations for audit of mandate
20 reimbursement claims:

21 "(a) A reimbursement claim for actual costs filed by a local agency or school

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 district pursuant to this chapter is subject to audit by the Controller no later than
2 four years after the end of the calendar year in which the reimbursement claim is
3 filed or last amended. However, if no funds are appropriated for the program for
4 the fiscal year for which the claim is made, the time for the Controller to initiate
5 an audit shall commence to run from the date of initial payment of the claim."

6 Thus, there are two standards. A funded claim is "subject to audit" for four years after
7 the end of the calendar year in which the claim was filed. An "unfunded" claim must
8 have its audit "initiated" within four years of first payment.

9 Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and
10 replaced Section 17558.5, changing only the period of limitations:

11 "(a) A reimbursement claim for actual costs filed by a local agency or school
12 district pursuant to this chapter is subject to audit by the Controller no later than
13 two years after the end of the calendar year in which the reimbursement claim is
14 filed or last amended. However, if no funds are appropriated for the program for
15 the fiscal year for which the claim is made, the time for the Controller to initiate
16 an audit shall commence to run from the date of initial payment of the claim."

17 The first two fiscal year claims, 1999-00 and 2000-01, are subject to the two-year
18 statute of limitations established by Chapter 945/95. Since funds were appropriated for
19 the program for all the fiscal years which are the subject of the audit, the alternative
20 measurement date is not applicable, and the potential factual issue of when the audit is
21 initiated is not relevant.

22 Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003
23 amended Section 17558.5 to state:

24 "(a) A reimbursement claim for actual costs filed by a local agency or school
25 district pursuant to this chapter is subject to the initiation of an audit by the
26 Controller no later than three years after the end of the calendar year in which
27 the date that the actual reimbursement claim is filed or last amended, whichever

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 is later. However, if no funds are appropriated or no payment is made to a
2 claimant for the program for the fiscal year for which the claim is made filed, the
3 time for the Controller to initiate an audit shall commence to run from the date of
4 initial payment of the claim.”

5 The third fiscal year claim, FY 2001-02, is subject to this amended version of Section
6 17558.5. The amendment is pertinent since it indicates this is the first time that the
7 factual issue of the date the audit is “initiated” for mandate programs for which funds
8 are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible
9 for the claimant to know when the statute of limitations will expire, which is contrary to
10 the purpose of a statute of limitations.

11 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended
12 Section 17558.5 to state:

13 “(a) A reimbursement claim for actual costs filed by a local agency or school
14 district pursuant to this chapter is subject to the initiation of an audit by the
15 Controller no later than three years after the date that the actual reimbursement
16 claim is filed or last amended, whichever is later. However, if no funds are
17 appropriated or no payment is made to a claimant for the program for the fiscal
18 year for which the claim is filed, the time for the Controller to initiate an audit
19 shall commence to run from the date of initial payment of the claim. In any case,
20 an audit shall be completed not later than two years after the date that the audit
21 is commenced.”

22 None of the fiscal period claims which are the subject of the audit are subject to this
23 amended version of Section 17558.5. The amendment is pertinent since it indicates
24 this is the first time that the Controller audits may be completed at a time other than the
25 stated period of limitations.

26 Clearly, the Controller did not complete the audit within the statutory period

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

1 allowed for the two fiscal years 1999-00 and 2000-01 included in this audit. The audit
2 findings are therefore void for those two claims.

3 **PART VIII. RELIEF REQUESTED**

4 The District filed its annual reimbursement claims within the time limits
5 prescribed by the Government Code. The amounts claimed by the District for
6 reimbursement of the costs of implementing the program imposed by Chapter 961,
7 Statutes of 1975 (the "Rodda Act"), and Chapter 10.7, Division 4, of Title 1 of the
8 Government Code (commencing with Section 3540), represent the actual costs
9 incurred by the District to carry out this program. These costs were properly claimed
10 pursuant to the Commission's parameters and guidelines. Reimbursement of these
11 costs is required under Article XIII B, Section 6 of the California Constitution. The
12 Controller denied reimbursement without any basis in law or fact. The District has met
13 its burden of going forward on this claim by complying with the requirements of Section
14 1185, Title 2, California Code of Regulations. Because the Controller has enforced
15 and is seeking to enforce these adjustments without benefit of statute or regulation, the
16 burden of proof is now upon the Controller to establish a legal basis for its actions.

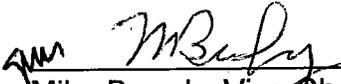
17 The District requests that the Commission make findings of fact and law on each
18 and every adjustment made by the Controller and each and every procedural and
19 jurisdictional issue raised in this claim, and order the Controller to correct its audit
20 report findings therefrom.

Incorrect Reduction Claim of Foothill-De Anza Community College District
961/75 Collective Bargaining

PART IX. CERTIFICATION

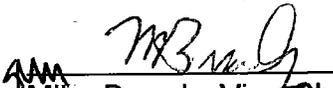
By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency which originated the document.

Executed on August ____, at Los Altos Hills, California, by


Mike Brandy, Vice-Chancellor, Business Services
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022-4599
Voice: 650-949-6201
Fax: 650-941-1638
E-Mail: brandymike@fhda.edu

APPOINTMENT OF REPRESENTATIVE

Foothill-De Anza Community College District appoints Keith B. Petersen, SixTen and Associates, as its representative for this incorrect reduction claim.

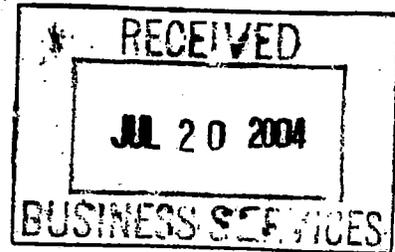

Mike Brandy, Vice-Chancellor
Business Services
Foothill-De Anza Community College District

8/31/05
Date

Attachments:

| | |
|-------------|---|
| Exhibit "A" | Controller's Legal Counsel Letter dated July 15, 2004 |
| Exhibit "B" | Parameters and Guidelines as amended January 28, 2000 |
| Exhibit "C" | Controller's Claiming Instructions revised April 2000 |
| Exhibit "D" | Controller's Audit Report dated July 2, 2004 |
| Exhibit "E" | Claimant's Letter dated April 28, 2004 |

Exhibit A



STEVE WESTLY
California State Controller

July 15, 2004

Mike Brandy, Vice Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

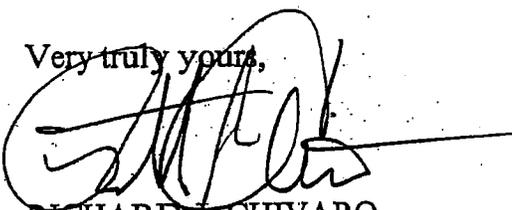
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,


RICHARD J. CHIVARO
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

Exhibit B

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE AMENDMENT TO PARAMETERS
AND GUIDELINES ON:

Statutes of 1975, Chapter 961 and
Statutes of 1991, Chapter 1213

Filed on March 4, 1999;

By Santa Ana Unified School District and
Stockton Unified School District,
Co-Claimants.

NO. CSM-98-4425-PGA-12

*Collective Bargaining/Collective Bargaining
Agreement Disclosure*

ADOPTION OF AMENDMENT TO
PARAMETERS AND GUIDELINES
PURSUANT TO GOVERNMENT CODE
SECTION 17557 AND TITLE 2,
CALIFORNIA CODE OF
REGULATIONS, SECTIONS 1183.2.

(Adopted on January 27, 2000)

PARAMETERS AND GUIDELINES AMENDMENT

On January 27, 2000, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This Decision shall become effective on January 28, 2000.



Paula Higashi, Executive Director

Adopted: October 22, 1980
 Amendments Adopted: 8/19/81
 (Amendments applicable only to claims for costs incurred
 after June 30, 1981)
 Amended: 3/17/83
 Amended: 9/29/83
 Amended: 12/15/83
 Amended: 6/27/85
 Amended: 10/20/88
 Amended: 7/22/93
 Amended: 8/20/98
 Amended: 1/27/00
 f:\mandates\1998\pga\pga-12\pgfinal.doc
 Document Date: December 1, 1999

PROPOSED AMENDMENT
 TO
 CONSOLIDATED PARAMETERS AND GUIDELINES

Chapter 961, Statutes of 1975
 Chapter 1213, Statutes of 1991

Collective Bargaining
 and
 Collective Bargaining Agreement Disclosure

An act to repeal Article 5 (commencing with Section 13080) of Chapter 1 of Division 10 of the Education Code, and to add Chapter 10.7 (commencing with Section 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations, and making an appropriation. This bill, which was operative July 1, 1976, repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added section 3547.5 to the Government Code. Government Code section 3547.5 requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

A. Operative Date of Mandate

The provisions relating to the creation, certain duties of, and appropriations for the Public Employment Relations Board were operative on January 1, 1976. The provisions relating to the organizational rights of employees, the representational rights of employee organizations, the recognition of exclusive representatives, and related procedures were operative on April 1, 1976. The balance of the added provisions were operative on July 1, 1976.

The provisions relating to Collective Bargaining Agreement Disclosure added by Chapter 1213, Statutes of 1991 were operative on January 1, 1992. The California Department of Education issued Management Advisory 92-01 dated May 15, 1992, to establish the public disclosure format for school district compliance with the test claim statute.

B. Period of Claim

Only costs incurred after January 1, 1978 may be claimed. The initial claim should have included all costs incurred for that portion of the fiscal year from January 1, 1978, to June 30, 1978.

Pursuant to language included in the 1980-81 budget, claims shall no longer be accepted for this period. All subsequent fiscal year claims should be filed with the State Controller's Office for processing.

The test claim on Chapter 1213, Statutes of 1991 was filed with the Commission on December 29, 1997. Accordingly, the period of reimbursement for the provisions relating to disclosure begins July 1, 1996. Only disclosure costs incurred after July 1, 1996 may be claimed.

C. Mandated Cost

Public school employers have incurred costs by complying with the requirements of Section 3540 through 3549.1 established by Chapter 961, Statutes of 1975. In addition, some costs have been incurred as a result of compliance with regulations promulgated by the Public Employment Relations Board (PERB). Since these activity costs (referred to collectively as "Rodda Act" activities and costs in this document), in many respects, simply implement the original legislation, it is intended that these parameters and guidelines have embodied those regulations or actions taken by PERB prior to December 31, 1978.

D. County Superintendent of Schools Filing

If the County Superintendent of Schools files a claim on behalf of more than one school district, the costs of the individual school district must be shown separately.

E. Governing Authority

The costs for salaries and expenses of the governing authority, for example the School Superintendent and Governing Board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Certification

The following certification must accompany all claims:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and

THAT I am the person authorized by the local agency to file claim for funds with the State of California.

Date Signature of Authorized Representative

Telephone Number Title

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. The cost of activities grouped in components G1, G2, and G3 are subject to offset by the historic cost of similar Winton Act activities as described in H2.

1. Determination of appropriate bargaining units for representation and determination of the exclusive representatives.
 - a. Unit Determination: Explain the process for determining the composition of the certificated employee council under the Winton Act, and the process for determining appropriate bargaining units including the determination of management, supervisory and confidential employees, under Chapter 961, Statutes of 1975, if such activities were performed during the fiscal year being claimed.
 - b. Determination of the Exclusive Representative: Costs may include receipt and posting of the representation and decertification notices and, if necessary, adjudication of such matters before the PERB.

- c. Show the actual increased costs including salaries and benefits for employer representatives and/or necessary costs for contracted services for the following functions:
- (1) Development of proposed lists for unit determination hearings if done during the fiscal year being claimed. Salaries and benefits must be shown as described in Item H3.
 - (2) Representation of the public school employer at PERB hearings to determine bargaining units and the exclusive representative. Actual preparation time will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - (3) If contracted services are used for either (a) or (b) above, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.
 - (4) Indicate the cost of substitutes for release time for employer and exclusive bargaining unit witnesses who testify at PERB hearings. The job classification of the witnesses and the date they were absent must also be submitted. Release time for employee witnesses asked to attend the PERB hearing by bargaining units will not be reimbursed.
 - (5) Identify the travel costs for employer representatives to any PERB hearing. Reimbursement shall reflect the rate specified by the regulations governing employees of the local public school employer.
 - (6) Cost of preparation for one transcript per PERB hearing will be reimbursed.
2. Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot.
- a. Submit with your claim any Public Employment Relations Board agreements or orders which state how the election must be held.
 - b. If a precinct voting list was required by PERB, indicate the cost of its development. Salaries and benefits must be shown as described in Item H3.
 - c. The salary and benefits of a school employer representative, if required by PERB for time spent observing the counting of ballots, will be

reimbursed. The representatives' salary must be shown as described in Item H3.

3. Negotiations: Reimbursable functions include -- receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.
 - a. Show the costs of salaries and benefits for employer representatives participating in negotiations. Contracted services will be reimbursed. Costs for maximum of five public school employer representatives per unit, per negotiation session will be reimbursed. Salaries and benefits must be shown as described on Page 7, Item H3.
 - b. Show the costs of salaries and benefits for employer representatives and employees participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked. Substitute costs for a maximum of five representatives per unit, per negotiation session will be reimbursed. The salaries of union representatives are not reimbursable.
 - d. Reasonable costs of reproduction for a copy of the initial contract proposal and final contract, which is applicable and distributed to each employer representative (i.e. supervisory, management, confidential) and a reasonable number of copies for public information will be reimbursed. Provide detail of costs and/or include invoices. Costs for copies of a final contract provided to collective bargaining unit members are not reimbursable.
 - e. If contract services are used for a. and/or b. above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
 - f. A list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted.

4. Impasse Proceedings

a. Mediation

- (1) Costs for salaries and benefits for employer representative personnel are reimbursable. Contracted services will be reimbursed. Costs for a maximum of five public school employer representatives per mediation session will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Indicate the costs of substitutes for the release time of exclusive bargaining unit representatives during impasse proceedings. The job classification of the employee witnesses and the date they were absent shall be indicated. Costs for a maximum of five representatives per mediation session will be reimbursed.
- (3) Renting of facilities will be reimbursed.
- (4) Costs of the mediator will not be reimbursed.
- (5) If contract services are used under 1, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.

b. Fact-finding publication of the findings of the fact-finding panel. (To the extent fact-finding was required under the Winton Act during the 1974-75 fiscal year, costs are not reimbursable.)

- (1) All costs of the school employer panel representative shall be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Fifty percent of the costs mutually incurred by the fact-finding panel shall be reimbursed. This may include substitutes for release time of witnesses during fact-finding proceedings, and the rental of facilities required by the panel.
- (3) Special costs imposed on the public school employer for the development of unique data required by a fact-finding panel will be reimbursed. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act. Salaries and benefits must be shown as described in Item H3.

5. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* negotiation and *before* adoption by governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended Parameters and Guidelines. Procedures or formats which exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

- a. Prepare the disclosure forms and documents, as specified.
- b. Distribute a copy of the disclosure forms and documents, to board members, along with a copy of the proposed agreement, as specified.
- c. Make a copy of the disclosure forms and documents and of the proposed agreement available to the public, prior to the day of the public meeting, as specified.
- d. Training employer's personnel on preparation of the disclosure forms and documents, as specified.
- e. Supplies and materials necessary to prepare the disclosure forms and documents, as specified.

For 5. a., b., and c., list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

6. Contract administration and adjudication of contract disputes either by arbitration or litigation. Reimbursable functions include grievances and administration and enforcement of the contract.

- a. Salaries and benefits of employer personnel involved in adjudication of contract disputes. Contracted services will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes. The job classification of the employee witnesses and the dates they were absent shall also be indicated.
- c. Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel on contract administration/interpretation of the negotiated contract are reimbursable. Contract interpretations at staff meetings are not reimbursable. Personal development and informational programs, i.e., classes, conferences, seminars, workshops, and time spent by employees attending such meetings are not reimbursable. Similarly, purchases of books and subscriptions for personal development and information

purposes are not reimbursable. Salaries and benefits must be shown as described in Item H3.

- d. The cost of one transcript per hearing will be reimbursed.
 - e. Reasonable public school employer costs associated with a contract dispute which is litigated are reimbursable, as follows:
 - 1. Reasonable public school employer costs associated with issues of contract disputes which are presented before PERB are reimbursable.
 - 2. Reasonable public school employer cost of litigation as a defendant in the court suit involving contract disputes may be reimbursable.
 - 3. Where the public school employer is the plaintiff in a court suit to appeal a PERB ruling, costs are reimbursable only if the public school employer is the prevailing party (after all appeals, final judgment).
 - 4. No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.
 - 5. No reimbursement shall be provided for filing of amicus curiae briefs.
 - f. Expert witness fees will be reimbursed if the witness is called by the public school employer.
 - g. Reasonable reproduction costs for copies of a new contract which is required as a result of a dispute will be reimbursed.
 - h. If contract services are used under "a" above, copies of contract invoices must be submitted with your claim. Contract costs must be shown as described in Item H5.
 - i. Public school employer's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.
7. Unfair labor practice adjudication process and public notice complaints.

- a. Show the actual costs for salaries and benefits of employer representatives. Services contracted by the public school employer are reimbursable. Salaries and benefits must be shown as described in Item H3.
- b. Indicate cost of substitutes for release time for representatives of exclusive bargaining units during adjudication of unfair practice charges.
- c. The cost of one transcript per PERB hearing will be reimbursed.
- d. Reasonable reproduction costs will be reimbursed.
- e. Expert witness fees will be reimbursed if the witness is called by the public school employer.
- f. If contract services are used under "a" above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
- g. No reimbursement for an appeal of an unfair labor practice decision shall be allowed where the Public Employee Relations Board is the prevailing party.
- h. No reimbursement for filing of amicus curiae briefs shall be allowed.

H. Supporting Data for Claims--Report Format for Submission of Claim.

- 1. Description of the Activity: Follow the outline of the claim components. Cost must be shown separately by component activity. Supply workload data requested as part of the description to support the level of costs claimed. The selection of appropriate statistics is the responsibility of the claimant.
- 2. Quantify "Increased" Costs: Public school employers will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate.
 - a. For component activities G1, G2, and G3:
 - 1. Determination of the "increased costs" for each of these three components requires the costs of current year Rodda Act activities to be offset [reduced] by the cost of the base-year Winton Act activities. The Winton Act base-year is generally fiscal year 1974-75.

Winton Act base-year costs are adjusted by the Implicit Price Deflator prior to offset against the current year Rodda Act costs for these three components. The Implicit Price Deflator shall be listed in the annual claiming instructions of the State Controller.

2. The cost of a claimant's current year Rodda Act activities are offset [reduced] by the cost of the base-year Winton Act activities either: by matching each component, when claimants can provide sufficient documentation to segregate each component of the Winton Act base-year activity costs; or, by combining all three components when claimants cannot satisfactorily segregate each component of Winton Act base-year costs.

b. For component activities G4, G6, and G7:

All allowable activity costs for these three Rodda Act components are "increased costs" since there were no similar activities required by the Winton Act; therefore, there is no Winton Act base-year offset to be calculated.

| <u>BASE YEAR</u> | <u>ADJUSTMENT</u> |
|------------------|-------------------|
| 1974-1975 | 1.490 1979-80 FY |
| " | 1.560 1980-81 FY |
| " | 1.697 1981-82 FY |
| " | 1.777 1982-83 FY |
| " | 1.884 1983-84 FY |

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

4. Services and Supplies: Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.

5. Professional and Consultant Services: Separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with your claim. The maximum reimbursable fee for contracted services is ~~\$100~~ \$135 per hour. Annual retainer fees shall be no greater than ~~\$100~~ \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees, as established under Title 2, Div. 2, Section 700ff, CAC.

6. Allowable Overhead Cost: School districts must use the Form J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education must use the Form J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community College Districts must use one of the following three alternatives:

- A Federally-approved rate based on OMB Circular A-21;
- The State Controller's FAM-29C which uses the CCFS-311; or
- Seven percent (7%).

Exhibit C

Collective Bargaining

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (COSM), (formerly Board of Control) determined that Chapter 961, Statutes of 1975, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, COSM determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by COSM. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may

withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

- A. Initial Claims-** -County offices of education and school districts that submitted 1998-99 fiscal year claims for professional and consultant services at the \$100 per hour rate may amend their claims to be reimbursed at the \$135 per hour rate.

Pursuant to Government Code Section 17561, Subdivision (d)(1)(A), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Amended reimbursement claims for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 3, 2000. If the amended reimbursement claim is filed after the deadline of August 3, 2000, the approved amount of the difference between the \$100 and \$135 rate change must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) An amended 1999-00 estimated claim for professional and consultant services at the \$135 per hour rate may be filed with the State Controller's Office and postmarked by August 3, 2000. Timely filed amended estimated claims will be paid before late claims.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Development of proposed lists for the bargaining unit determination hearings.

(a) Contract services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation costs for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contract services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications, and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel

Travel Expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcript

The cost of preparing one transcript per PERB hearing is reimbursable.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives is reimbursable in the event PERB determines that a question of representation exists and orders an election held by secret ballot. The claimant must include with the claim, any PERB agreements or orders that state how the election must be held.

Activities eligible for reimbursement for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative, if required by PERB to observe the ballot count.

C. Cost of Negotiations

Costs associated with receipt of the exclusive representative's initial contract proposal, holding public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the fiscal year of claim.

Activities determined to be eligible for reimbursement of this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school employer representatives and supporting personnel participating in planning sessions and related contract services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district proposal and related contract services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contract services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative who required a substitute. List the dates and time the substitute worked. Substitute costs for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement of this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings is reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions. Cost for a maximum of five public school employer representatives per mediation session will be reimbursed.
- (b) Contract services used to prepare for and represent the employer at the sessions.
- (c) The cost of substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursement to a public school district employer is limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.
- (e) The cost of the mediator is not eligible for reimbursement.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact-finding panel.
- (b) Fifty percent of the cost of the fact-finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact-finding proceedings and the rental of facilities required to conduct the fact-finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact-finding panel. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act.

E. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* the negotiation and *before* adoption by the governing body, as required by Government Code Section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement).

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents and the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel to prepare the disclosure forms and documents.
- (5) Materials and supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code Section 3547.5 and the Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or duplicate activities required under any other statute or executive order are not reimbursable under this component.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation is reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

- (a) Salaries and benefits of public school personnel involved in adjudication of contract disputes along with related contract services.
- (b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.
- (c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

- (a) Public school employer costs regarding contract disputes that are presented before PERB.
- (b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4) "Appeal of PERB Ruling," below, if claimant is the plaintiff).
- (c) Expert witness fees if the witness is called by the public school employer.
- (d) Reasonable reproduction costs for copies of a new contract that is required as a result of a dispute.
- (e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claimant must include with the claim a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component:

- (d) Contract interpretations conducted at staff meetings.
- (e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.

- (f) Labor/management non-adversarial training sessions
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

- (a) Salaries and benefits of public school district representatives and related contract services.
- (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
- (c) The cost of a transcript for each PERB hearing.
- (d) Reasonable reproduction costs.
- (e) Expert witness fees if the witness is called by the public school district.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement of this component:

- (d) Appeal of an unfair labor practice if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contract Services

The contract services guidelines in 8.A.(3) shall prevail, except that the reimbursable fee for collective bargaining contract services will not exceed \$135 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$135 per hour. The claims that are based on annual retainers shall contain a certification that the fee is no greater than \$135 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by state employees as established under Title 2, Division 2, Section 700ff, California Code of Regulations.

C. Travel Expenses

Reimbursement of business and travel expenses is limited to an amount and type of that which can be claimed by state employees. Refer to Appendix B, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

E. Governing Authority

Salaries and expenses of the governing authority e.g. the Board of Trustees and Superintendent of Schools, are not reimbursable as a direct cost. These are costs of general government as described by the federal guideline "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Quantify "Increased" Costs

Determination of increased costs for each of these components requires the cost of current year Rodda Act activities to be offset (reduced) by the cost of the base year Winton Act activities. The Winton Act base year is generally fiscal year 1974-75.

Winton Act base year costs are adjusted by the Implicit Price Deflator (IPD) prior to offset against the current year Rodda Act costs for claim components, 6.A., 6.B., and 6.C. The IPD shall be listed in the annual claiming instructions.

| Base Year | Adjustment | |
|-----------|------------|------------|
| 1974-75 | 1.490 | 1979-80 FY |
| 1974-75 | 1.560 | 1980-81 FY |
| 1974-75 | 1.697 | 1981-82 FY |
| 1974-75 | 1.777 | 1982-83 FY |

The cost of a claimant's current year Rodda Act activities are offset (reduced) by the cost of the base year Winton Act activities either by matching each component when claimants can provide sufficient documentation to segregate each component of the Winton Act base year activity costs or, by combining all three components when claimant cannot satisfactorily segregate each component of the Winton Act base year costs.

All allowable activity costs for Rodda Act components, 6.D., 6.E., 6.F., and 6.G., are increased costs since there were no similar activities required by the Winton Act; therefore no Winton Act base year offset is to be calculated.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Actual benefit percent must be itemized. If no itemization is submitted, twenty one percent (21%) must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Show the name(s) of professionals or consultants separately, specify the functions performed relative to the mandate, length of appointment, and the itemized costs of such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contract services is \$135 per hour. Annual retainer fees shall be no greater than \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts and other documents evidencing the travel expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

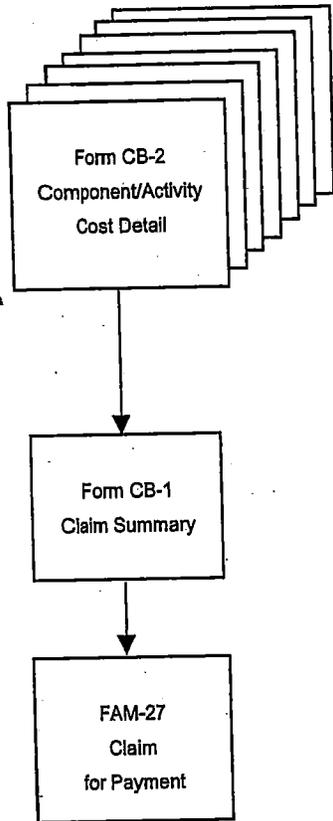
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form CB-2 and carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts must use one of the following three alternatives: A federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C that utilizes CCFS-311.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the school district. All applicable information from form CB-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Forms



Form CB-2, Component/Activity Cost Detail

Complete a separate form CB-2 for each cost component claimed.

A. Determining Bargaining Units and Exclusive Representation

- (1) Bargaining Unit Lists
- (2) PERB Hearings
- (3) Substitutes
- (4) Travel Costs
- (5) Transcripts

B. Election of Unit Representation

- (1) Precinct Voting List
- (2) Ballot Tally Observers

C. Cost of Negotiations

- (1) Representative's Contract Proposal
- (2) Public Hearings
- (3) Public Distribution of Proposed Contract
- (4) District Contract Proposal
- (5) Negotiation
- (6) Public Distribution of Final Contract

D. Impasse Proceedings

- (1) Mediation
- (2) Fact Finding

E. Collective Bargaining Agreement Disclosure

- (1) Prepare Disclosure Forms and Documents
- (2) Distribute Forms and Documents
- (3) Copy Forms and Documents
- (4) Train Employer's Personnel
- (5) Purchase Necessary Supplies

F. Contract Administration

- (1) Training Sessions
- (2) Grievances
- (3) Contract Disputes Presented to PERB
- (4) Appeal of a PERB Ruling

G. Unfair Labor Practice Charges

- (1) Unfair Labor Practice Presented to PERB
- (2) Appeal of a PERB Ruling

Exhibit D

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Audit Report

COLLECTIVE BARGAINING PROGRAM

Chapter 961, Statutes of 1975,
and Chapter 1213, Statutes of 1991

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

July 2004



STEVE WESTLY
California State Controller

July 2, 2004

Martha J. Kanter, Ed.D., Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022-4599

Dear Dr. Kanter:

The State Controller's Office has completed an audit of the claims filed by Foothill-De Anza Community College District for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The district claimed \$843,067 for the mandated program. Our audit disclosed that \$394,371 is allowable and \$448,696 is unallowable. The unallowable costs occurred because the district claimed unsupported and ineligible costs. The district was paid \$677,871. The amount paid in excess of allowable costs claimed, totaling \$283,500, should be returned to the State.

The State Controller's Office established an informal audit review process to resolve any dispute of facts. To request a review, submit your written request, and all information pertinent to any disputed issues, within 60 days from your receipt of the final report. Send your request and supporting documentation to Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001. In addition, send a copy of the request letter to Jim L. Spano, Chief, Compliance Audits Bureau, State Controller's Office, Division of Audits, Post Office Box 942850, Sacramento, California 94250-5874.

If you have any questions, please contact Mr. Spano at (916) 323-5849.

Sincerely,

A handwritten signature in cursive script that reads "Vincent P. Brown".

VINCENT P. BROWN
Chief Operating Officer

VPB:jj

cc: Mike Brandy, Vice Chancellor
Business Services
Foothill-De Anza Community College District
Jane Enright, Vice Chancellor
Human Resources and Equal Opportunity
Foothill-De Anza Community College District
Hector Quiñonez, Controller
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Audit Report

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Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by Foothill-De Anza Community College District for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was October 16, 2003.

The district claimed \$843,067 for the mandated program. The audit disclosed that \$394,371 is allowable and \$448,696 is unallowable. The unallowable costs occurred because the district claimed unsupported and ineligible costs. The district was paid \$677,871. The amount paid in excess of allowable costs claimed, totaling \$283,500, should be returned to the State.

Background

In 1975, the State enacted the Rodda Act (Chapter 961, Statutes of 1975), requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. The legislation created the Public Employment Relations Board to issue formal interpretations and rulings regarding collective bargaining under the Act. In addition, the legislation established organizational rights of employee organizations, and recognized exclusive representatives relating to collective bargaining. On July 17, 1978, the Board of Control (now the Commission on State Mandates) ruled that the Rodda Act imposed a reimbursable state mandate upon school districts reimbursable under *Government Code* Section 17561.

In 1991, the State enacted Chapter 1213, Statutes of 1991, which requires that school districts publicly disclose major provisions of collective bargaining efforts before the agreement becomes binding. On August 20, 1998, the Commission on State Mandates (COSM) ruled that this legislation also imposed a state mandate upon school districts reimbursable under *Government Code* Section 17561. Costs of publicly disclosing major provisions of collective bargaining agreements that districts incurred after July 1, 1996, are allowable.

Claimants are allowed to claim increased costs. For components G1 through G3, increased costs represent the difference between the current-year Rodda Act activities and the base-year Winton Act activities (generally, fiscal year 1974-75), as adjusted by the implicit price deflator. For components G4 through G7, increased costs represent actual costs incurred.

The seven components are as follows:

- G1-Determining bargaining units and exclusive representative
- G2-Election of unit representative
- G3-Costs of negotiations
- G4-Impasse proceedings
- G5-Collective bargaining agreement disclosure
- G6-Contract administration
- G7-Unfair labor practice charges

Parameters and Guidelines, adopted by COSM on October 22, 1980 (and last amended on August 20, 1998), establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The auditors performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's internal controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Foothill-De Anza Community College District claimed \$843,067 for costs of the legislatively mandated Collective Bargaining Program. The audit disclosed that \$394,371 is allowable and \$448,696 is unallowable.

For fiscal year (FY) 1999-2000, the district was paid \$217,342 by the State. The audit disclosed that \$118,258 is allowable. The amount paid in excess of allowable costs claimed, totaling \$99,084, should be returned to the State.

For FY 2000-01, the district was paid \$225,336 by the State. The audit disclosed that \$105,582 is allowable. The amount paid in excess of allowable costs claimed, totaling \$119,754, should be returned to the State.

For FY 2001-02, the district was paid \$235,193 by the State. The audit disclosed that \$170,531 is allowable. The amount paid in excess of allowable costs claimed, totaling \$64,662, should be returned to the State.

**Views of
Responsible
Officials**

The SCO issued a draft audit report on March 12, 2004. Michael Brandy, Vice Chancellor-Business Services, responded by the attached letter dated April 28, 2004, disagreeing with the audit results. The district's response is included in this final audit report.

Restricted Use

This report is solely for the information and use of the Foothill-De Anza Community College District, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2002**

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|-------------------------|------------------------|----------------------|------------------------|
| <u>July 1, 1999, through June 30, 2000</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 42,058 | \$ 31,564 | \$ (10,494) | Finding 1 |
| Contract services | 57,504 | 30,099 | (27,405) | Finding 2 |
| Subtotals | 99,562 | 61,663 | (37,899) | |
| Less adjusted base year direct costs | (15,398) | (15,398) | — | |
| Increased direct costs, G1 through G3 | 84,164 | 46,265 | (37,899) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 45,074 | — | (45,074) | Finding 1 |
| Contract services | 58,218 | 56,363 | (1,855) | Finding 2 |
| Increased direct costs, G4 through G7 | 103,292 | 56,363 | (46,929) | |
| Total increased direct costs, G1 through G7 | 187,456 | 102,628 | (84,828) | |
| Indirect costs | 29,886 | 15,630 | (14,256) | Findings 1, 3 |
| Total costs | <u>\$ 217,342</u> | 118,258 | <u>\$ (99,084)</u> | |
| Less amount paid by the State | | (217,342) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (99,084)</u> | | |
| <u>July 1, 2000, through June 30, 2001</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 43,411 | \$ 30,150 | \$ (13,261) | Finding 1 |
| Contract services | 20,210 | 20,210 | — | Finding 2 |
| Subtotals | 63,621 | 50,360 | (13,261) | |
| Less adjusted base year direct costs | (16,533) | (16,533) | — | |
| Increased direct costs, G1 through G3 | 47,088 | 33,827 | (13,261) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 74,213 | 3,952 | (70,261) | Finding 1 |
| Contract services | 77,287 | 53,460 | (23,827) | Finding 2 |
| Increased direct costs, G4 through G7 | 151,500 | 57,412 | (94,088) | |
| Total increased direct costs, G1 through G7 | 198,588 | 91,239 | (107,349) | |
| Indirect costs | 36,605 | 14,343 | (22,262) | Findings 1, 3 |
| Total costs | <u>\$ 235,193</u> | 105,582 | <u>\$ (129,611)</u> | |
| Less amount paid by the State | | (225,336) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (119,754)</u> | | |

Schedule 1 (continued)

| <u>Cost Elements</u> | <u>Actual Costs Claimed</u> | <u>Allowable per Audit</u> | <u>Audit Adjustments</u> | <u>Reference¹</u> |
|--|---------------------------------|--------------------------------|------------------------------|------------------------------|
| <u>July 1, 2001, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 64,758 | \$ 45,176 | \$ (19,582) | Finding 1 |
| Contract services | <u>21,701</u> | <u>21,465</u> | <u>(236)</u> | Finding 2 |
| Subtotals | 86,459 | 66,641 | (19,818) | |
| Less adjusted base year direct costs | <u>(16,768)</u> | <u>(16,768)</u> | <u>—</u> | |
| Increased direct costs, G1 through G3 | <u>69,691</u> | <u>49,873</u> | <u>(19,818)</u> | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 53,752 | 4,891 | (48,861) | Finding 1 |
| Contract services | <u>229,973</u> | <u>90,616</u> | <u>(139,357)</u> | Finding 2 |
| Increased direct costs, G4 through G7 | <u>283,725</u> | <u>95,507</u> | <u>(188,218)</u> | |
| Total increased direct costs, G1 through G7 | 353,416 | 145,380 | (208,036) | |
| Indirect costs | <u>37,116</u> | <u>25,151</u> | <u>(11,965)</u> | Findings 1, 3 |
| Total costs | <u>\$ 390,532</u> | 170,531 | <u>\$ (220,001)</u> | |
| Less amount paid by the State | | <u>(235,193)</u> | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (64,662)</u> | | |
| <u>Summary: July 1, 1999, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 150,227 | \$ 106,890 | \$ (43,337) | Finding 1 |
| Contract services | <u>99,415</u> | <u>71,774</u> | <u>(27,641)</u> | Finding 2 |
| Subtotals | 249,642 | 178,664 | (70,978) | |
| Less adjusted base year direct costs | <u>(48,699)</u> | <u>(48,699)</u> | <u>—</u> | |
| Increased direct costs, G1 through G3 | <u>200,943</u> | <u>129,965</u> | <u>(70,978)</u> | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 173,039 | 8,843 | (164,196) | Finding 1 |
| Contract services | <u>365,478</u> | <u>200,439</u> | <u>(165,039)</u> | Finding 2 |
| Increased direct costs, G4 through G7 | <u>538,517</u> | <u>209,282</u> | <u>(329,235)</u> | |
| Total increased direct costs, G1 through G7 | 739,460 | 339,247 | (400,213) | |
| Indirect costs | <u>103,607</u> | <u>55,124</u> | <u>(48,483)</u> | Findings 1, 3 |
| Total costs | <u>\$ 843,067</u> | 394,371 | <u>\$ (448,696)</u> | |
| Less amount paid by the State | | <u>(677,871)</u> | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (283,500)</u> | | |

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable salaries, benefits, and related indirect costs claimed

The district claimed unallowable salary and benefit costs of \$207,533. The related indirect costs total \$75,709, based on the indirect cost rate claimed of 36.48%. Salary and benefit costs are unallowable as follows:

Component G3—Negotiations

- The district did not provide sufficient documentation to support a portion of part-time teachers' hours claimed. Unallowable costs totaled \$1,478 (18.5 hours) in FY 1999-2000, \$424 (4.75 hours) in FY 2000-01, and \$301 (3 hours) in FY 2001-02.
- The district claimed duplicate costs for part-time teachers totaling \$626 (6.25 hours) in FY 2001-02.
- The district did not support the productive hourly rate claimed for part-time teachers. The district claimed part-time teacher costs using productive hourly rates of \$79.87, \$89.41, and \$100.08 for FY 1999-2000, FY 2000-01, and FY 2001-02, respectively. The district provided documentation that supported rates of \$70.51, \$77.87, and \$87.66 for the three fiscal years. As a result, unallowable costs totaled \$1,516 in FY 1999-2000, \$1,917 in FY 2000-01, and \$2,326 in FY 2001-02.
- The district did not provide supporting documentation for a portion of management team members and confidential assistant hours claimed. Unallowable costs totaled \$7,500 (126.5 hours) in FY 1999-2000, \$10,920 (144.75 hours) in FY 2000-01, and \$16,329 (202.25 hours) in FY 2001-02.

Component G6—Administration/Grievances

- The district did not provide adequate documentation to support \$45,074 (687 hours) claimed in FY 1999-2000, \$69,628 (865.25 hours) in FY 2000-01, and \$48,378 (551.75 hours) in FY 2001-02. District documentation included hours summarized from electronic meeting-scheduling software, electronic mail messages, and internal memoranda indicating annual mandate hours for various employees. For hours claimed from electronic meeting-scheduling software records, the district did not provide corroborating evidence (e.g., sign-in logs, agendas, or meeting minutes) showing that scheduled meetings were held and invited attendees were present. The district did not provide any corroborating evidence for annual hours indicated on electronic mail messages and internal memoranda.
- The district did not provide sufficient documentation to support a portion of part-time teachers' hours claimed. Unallowable costs totaled \$335 (3.75 hours) in FY 2000-01.
- The district claimed duplicate costs for part-time teachers totaling \$250 (2.5 hours) in FY 2001-02.
- The district's records did not support productive hourly rates claimed for part-time teachers. Unallowable costs totaled \$298 in FY 2000-01, and \$233 in FY 2001-02.

The audit adjustment for salary and benefit costs is summarized as follows:

| Elements/Components | Fiscal Year | | | Total |
|----------------------------------|-------------|-------------|-------------|--------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Salary and benefit costs: | | | | |
| G1 through G3 | \$ (10,494) | \$ (13,261) | \$ (19,582) | \$ (43,337) |
| G4 through G7 | (45,074) | (70,261) | (48,861) | (164,196) |
| Audit adjustment, direct costs | \$ (55,568) | \$ (83,522) | \$ (68,443) | \$ (207,533) |
| Audit adjustment, indirect costs | \$ (20,271) | \$ (30,470) | \$ (24,968) | \$ (75,709) |

Parameters and Guidelines states that public school employers will be reimbursed for the increased costs incurred as a result of compliance with the mandate. Claims must show the costs of salaries and benefits for employer representatives participating in negotiations, negotiation planning sessions, and adjudication of contract disputes. Claims must also indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations and adjudication of contract disputes. Claims must show the classification of employees involved, amount of time spent, and their hourly rates.

Recommendation

The district should ensure that all costs claimed are adequately supported by source documentation.

District's Response

The District contests the finding that electronic calendars and internal memoranda documenting time spent on collective bargaining activities are unallowable. Electronic calendars are no less proof of a person's activities than paper calendars. The Mandated Cost Manual states, "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." The purpose of an audit is to ascertain the existence or non-existence of reliable evidence to support the claims for reimbursement, and neither the general law nor the Governmental Auditing Standards exclude any form of reasonably reliable evidence from consideration because of its form or format. Nothing in the parameters and guidelines requires a source document to be handwritten or on paper. The electronic software that Foothill-De Anza uses for meetings is used because it can schedule meetings in real time. The time disallowed under Finding 1, Component g6 in the amount of \$163,030 for negotiations and administration should be reinstated.

SCO's Comment

The finding and recommendation remain unchanged. The district did not contest the audit adjustment for Component G3-Negotiations.

While the SCO recognizes that the district performed Component G6-Administration/Grievance activities, the SCO conducted this audit to determine to what extent the district performed these activities. To

support its claim, the district provided only electronic mail messages, other internal memoranda, and summary schedules that the district purportedly prepared from electronic meeting records. Electronic mail messages and internal memoranda constitute declarations and are not contemporaneous records of time spent on mandated activities. The SCO cannot determine from the electronic meeting record summary schedules whether the scheduled meetings occurred, the identified individuals attended, and the hours claimed were accurate. Therefore, absent other corroborating evidence, the SCO auditor could not ascertain that the costs claimed reflect actual mandated activities that the district performed.

The district may address the reasonableness of the costs claimed through the SCO informal audit review process, which is discussed in the final transmittal letter.

**FINDING 2—
Unallowable contract
services costs claimed**

The district claimed unallowable contract services costs of \$192,680. Contract service costs claimed are unallowable as follows:

Component G3—Negotiations

- The district claimed \$27,405 in FY 1999-2000 for costs related to a personnel matter that was not related to collective bargaining.
- The district claimed \$236 (1.75 hours) in FY 2001-02 for services performed but not charged by the contractor that rendered the services.

Component G6—Administration/Grievances

- The district claimed \$1,484 in FY 1999-2000, \$23,827 in FY 2000-01, and \$133,453 in FY 2001-02 for matters not related to collective bargaining. The district's Vice Chancellor for Human Resources and Equal Opportunity confirmed that \$129,707 claimed was not related to collective bargaining; the auditor identified the remaining costs after reviewing all other claimed grievance files.
- The district did not provide supporting documentation for \$337 claimed in FY 1999-2000 and \$135 in FY 2001-02 to show that the costs were related to collective bargaining.
- The district claimed \$34 (0.25 hours) in FY 1999-2000 and \$2,019 (14.95 hours) in FY 2001-02 for unallowable hours due to mathematical errors or hours documented but not charged by the firm rendering services.
- The district claimed 100% of arbitration fees totaling \$6,600 in FY 2001-02; however, only 50% of arbitration costs (\$3,300) is reimbursable. The district also claimed unallowable arbitration cancellation fees of \$450.

The audit adjustment for contracted services is summarized as follows:

| Elements/Components | Fiscal Year | | | Total |
|---------------------|--------------------|--------------------|---------------------|---------------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Contract services: | | | | |
| G1 through G3 | \$ (27,405) | \$ — | \$ (236) | \$ (27,641) |
| G4 through G7 | (1,855) | (23,827) | (139,357) | (165,039) |
| Audit adjustment | <u>\$ (29,260)</u> | <u>\$ (23,827)</u> | <u>\$ (139,593)</u> | <u>\$ (192,680)</u> |

Parameters and Guidelines states that public school employers will be reimbursed for the increased costs incurred as a result of compliance with the mandate. *Parameters and Guidelines* requires the district to separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, specify the length of appointment, and provide itemized costs for such services. *Parameters and Guidelines* also states that only the public school employer’s portion of arbitrators’ fees for adjudicating grievances, representing 50% of costs, will be reimbursed.

Recommendation

The district should ensure that all costs claimed are reimbursable under *Parameters and Guidelines* for the legislatively mandated Collective Bargaining Program and that all such costs are properly supported with source documentation.

District’s Response

The district did not respond to this audit finding.

**FINDING 3—
Understated indirect
costs claimed**

The district understated indirect costs by \$27,226 for the audit period. The district overstated the indirect cost rate claimed; however, total indirect costs claimed were understated because the district did not apply the indirect cost rate to total increased direct costs.

The district claimed indirect costs based on an indirect cost rate proposal (ICRP) prepared by an outside consultant using FY 1998-99 district costs. The district did not develop indirect cost rates based on costs incurred in the fiscal years within the audit period. In addition, the district did not obtain federal approval for its ICRP. For the audit period, the district claimed a 36.48% indirect cost rate.

During audit fieldwork, the district submitted revised ICRPs for each fiscal year within the audit period. The district prepared the revised ICRPs using the methodology allowed by the SCO claiming instructions. The indirect cost rates resulting from the revised ICRPs did not support the indirect cost rate claimed. The district’s revised ICRPs supported indirect cost rates of 15.23% for FY 1999-2000, 15.72% for FY 2000-01, and 17.3% for FY 2001-02.

The district applied the claimed indirect cost rate to increased direct costs for salaries and benefits only. However, the indirect cost rates calculated using the revised methodology are applicable to both salaries and benefits, and contract services, resulting in understated indirect costs claimed. The audit adjustment for indirect costs is summarized as follows:

| | Fiscal Year | | | Total |
|--|-------------|-----------|-----------|-----------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Allowable increased direct costs, G1 through G7 | \$102,628 | \$ 91,239 | \$145,380 | |
| Allowable indirect cost rate | ×15.23% | ×15.72% | ×17.30% | |
| Subtotals | 15,630 | 14,343 | 25,151 | |
| Less indirect costs claimed | (29,886) | (36,605) | (37,116) | |
| Subtotals | (14,256) | (22,262) | (11,965) | |
| Unallowable indirect costs from Finding 1 | 20,271 | 30,470 | 24,968 | |
| Audit adjustment | \$ 6,015 | \$ 8,208 | \$ 13,003 | \$ 27,226 |

Parameters and Guidelines states that for allowable overhead costs, community college districts must use one of the following three alternatives: (1) a federally-approved rate based on Office of Management and Budget (OMB) Circular A-21; (2) the State Controller’s form FAM-29C, which is based on total expenditures as reported in *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*; or (3) 7%.

Recommendation

The district should claim indirect costs in accordance with *Parameters and Guidelines*. The district should obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21 and prepare these ICRPs based on costs incurred in the same fiscal year. Alternately, the district could use form FAM 29-C to prepare ICRPs based on the methodology allowed in the SCO’s claiming instructions, or claim indirect costs using the flat 7% rate.

District’s Response

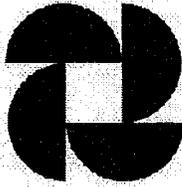
The district also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed . . . following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on a NSF [National Science Foundation] grant on 4/17/02.

[A representative of the U.S. Department of Health and Human Services (DHHS)] indicated to us that the indirect cost rate used and approved as part of the [NSF] grant (36.48%) became our de facto approval rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002. We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

SCO's Comment

The finding and recommendation are unchanged. The district has contested the audit finding for FY 2001-02 only. NSF approved an indirect cost rate of 36.48% for a specific grant, but did not approve an agency-wide application of that rate. The SCO confirmed this understanding with a DHHS representative.

**Attachment—
District's Response to
Draft Audit Report**



**Foothill-De Anza
Community College District**

12345 El Monte Road
Los Altos Hills, CA 94022-4599

Foothill College
De Anza College

April 28, 2004

Mr. Jim L. Spano
Chief, Compliance Audit Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94520-5874

Dear Mr. Spano:

We have carefully reviewed the 1999-2002 collective bargaining mandated draft audit we received on March 19, 2004.

The District contests the finding that electronic calendars and internal memoranda documenting time spent on collective bargaining activities are unallowable. Electronic calendars are no less proof of a person's activities than paper calendars. The Mandated Cost Manual states, "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." The purpose of an audit is to ascertain the existence or non-existence of reliable evidence to support the claims for reimbursement, and neither the general law nor the Governmental Auditing Standards exclude any form of reasonably reliable evidence from consideration because of its form or format. Nothing in the parameters and guidelines requires a source document to be handwritten or on paper. The electronic software that Foothill-De Anza uses for meetings is used because it can schedule meetings in real time. The time disallowed under Finding 1, Component g6 in the amount of \$163,030 for negotiations and administration should be reinstated.

The District also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed by the independent accounting firm of Arthur Andersen in 2000. The rate was calculated following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on an NSF grant on 4/17/02 (NSF #0226289).

In trying to clarify this issue with the federal government this last year, we were directed to Mr. Bob Klein, Division of Cost Allocations, Department of Health & Human Services, 50 United Nations Plaza, Room 347, San Francisco. He has indicated to us that the indirect cost rate used and approved as part of the grant (36.48%) became our de facto

Accounting Services: (650) 949-6253 — Business Services: (650) 949-6200 — Employee Benefits: (650) 949-6275
Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6156 — Human Resources: (650) 949-6224
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

Steve Westly • California State Controller

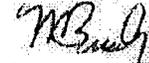
Mr. Jim Spano
April 28, 2002

Page 2

approved rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002.

We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

Sincerely,



Michael Brandy
Vice Chancellor, Business Services

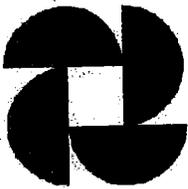
C: G. Wedner
M. Kanter

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>

S03-MCC-032

Exhibit E



Foothill-De Anza
Community College District

12345 El Monte Road
Los Altos Hills, CA 94022-4599

Foothill College
De Anza College

April 28, 2004

Mr. Jim L. Spano
Chief, Compliance Audit Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94520-5874

Dear Mr. Spano:

We have carefully reviewed the 1999-2002 collective bargaining mandated draft audit we received on March 19, 2004.

The District contests the finding that electronic calendars and internal memoranda documenting time spent on collective bargaining activities are unallowable. Electronic calendars are no less proof of a person's activities than paper calendars. The Mandated Cost Manual states, "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." The purpose of an audit is to ascertain the existence or non-existence of reliable evidence to support the claims for reimbursement, and neither the general law nor the Governmental Auditing Standards exclude any form of reasonably reliable evidence from consideration because of its form or format. Nothing in the parameters and guidelines requires a source document to be handwritten or on paper. The electronic software that Foothill-De Anza uses for meetings is used because it can schedule meetings in real time. The time disallowed under Finding 1, Component g6 in the amount of \$163,030 for negotiations and administration should be reinstated.

The District also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed by the independent accounting firm of Arthur Andersen in 2000. The rate was calculated following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on an NSF grant on 4/17/02 (NSF #0226289).

In trying to clarify this issue with the federal government this last year, we were directed to Mr. Bob Klein, Division of Cost Allocations, Department of Health & Human Services, 50 United Nations Plaza, Room 347, San Francisco. He has indicated to us that the indirect cost rate used and approved as part of the grant (36.48%) became our de facto

Accounting Services: (650) 949-6253 — Business Services: (650) 949-6200 — Employee Benefits: (650) 949-6225
Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6156 — Human Resources: (650) 949-6224
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

Steve Westly • California State Controller

Mr. Jim Spano
April 28, 2002

Page 2

approved rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002.

We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

Sincerely,



Michael Brandy
Vice Chancellor, Business Services

C: G. Wedner
M. Kanter

Exhibit F

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COLLECTIVE BARGAINING

For State Controller Use Only

(19) Program Number 00011
(20) Date Filed _____/_____/_____
(21) LRS Input _____/_____/_____

Reimbursement Claim Data

| | |
|-----------------------|---------|
| (22) CB-1, (03)(1)(e) | |
| (23) CB-1, (03)(2)(e) | |
| (24) CB-1, (03)(3)(e) | 99,562 |
| (25) CB-1, (03)(4)(e) | |
| (26) CB-1, (03)(5)(e) | |
| (27) CB-1, (03)(6)(e) | 103,292 |
| (28) CB-1, (03)(7)(e) | |
| (29) CB-1, (04)(d) | 115,722 |
| (30) CB-1, (04)(e) | 202,854 |
| (31) CB-1, (05)(e) | 5,209 |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |

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S43045

FOOTHILL-DE ANZA COL DIST
SANTA CLARA COUNTY
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

City _____ State _____ Zip Code _____

| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|---|---|
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> |
| | (04) Combined <input checked="" type="checkbox"/> | (10) Combined <input checked="" type="checkbox"/> |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> |
| Fiscal Year of Cost | (06) 2000/2001 | (12) 1999/00 |
| Total Claimed Amount | (07) 217,342 | (13) 217,342 |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) -0- |
| Less: Estimated Claim Payment Received | | (15) 253,624 |
| Net Claimed Amount | (16) 217,342 | (16) (36,282) |
| Due from State | (08) 217,342 | (17) 36,282 |
| Due to State | | (18) |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Representative

Date

James W. Keller

Vice Chancellor, Business Svcs.

Type or Print Name

Title

(39) Name of Contact Person for Claim

Telephone Number (650) 949 - 6266 Ext _____

Bernata Slater

E-mail Address slater@fhda.edu

| | |
|---|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | FORM CB-1 |
|---|----------------------|

| | | |
|--|---|---|
| (01) Claimant Foothill-De Anza Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 19 <u>99</u> / <u>2000</u> |
|--|---|---|

| Rodda Act Direct Costs | Cost Elements | | | | |
|--|------------------------------|-------------------------------|---------------|--------------------------|--------------|
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 42,058 | | | 57,504 | 99,562 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 45,074 | | | 58,218 | 103,292 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 87,132 | | | 115,722 | 202,854 |

| | | | | | |
|---|--|--|--|---|---------|
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | [Line (05)(e) x 2.956] for 1998-99 f.y. | 15,398 |
| (07) Increased Direct Costs | | | | [Line (04)(e) - line (06)] | 187,456 |

| | | | | | |
|---|--|--|--|---------------------------------------|---------|
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | [Line (04)(e) - line (04)(d)] | 87,132 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | [Line (05)(e) - Line (05)(d) x 2.956] | 5,209 |
| (10) Increased Direct Costs less Contract Services | | | | [Line (08) - Line (09)] | 81,923 |
| (11) Indirect Cost Rate | | | | From J-380, J-580 or FAM-27C | 36.48% |
| (12) Increased Indirect Costs | | | | [Line (10) x line (11)] | 29,886 |
| (13) Total Increased Direct and Indirect Costs | | | | [Line (07) + line (12)] | 217,342 |

| | | | | | |
|---------------------------------|--|--|--|---------------------------------------|---------|
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | | | | [Line (13) - (Line (14) + line (15))] | 217,342 |

| | | |
|--|------------------------------------|------------------------|
| MANDATED COSTS | | FORM CB-1.1 |
| COLLECTIVE BARGAINING | | |
| DETERMINING WINTON ACT COSTS | | |
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year 1999 /2000 | |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974/75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974/75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the Rodda component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant **Foothill-De Anza Community
College District**

(02) Fiscal Year Costs Were Incurred

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

- | | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

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

Object Accounts

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See backup attached | | | | | | |

(05) Total

Subtotal

Page: ___ of ___

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

FORM
CB-2

(01) Claimant **Foothill-De Anza Community College District** (02) Fiscal Year Costs Were Incurred **1999/2000**

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

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

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | Object Accounts | | | | | |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| See backup attached | | | | | | |

(05) Total Subtotal Page: ___ of ___

**COLLECTIVE BARGAINING
CLAIM SUMMARY
Instructions**

**FORM
CB-2**

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | Submit these supporting documents with the claim |
|-----------------------------------|---|--|--|---|--|---|--|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | |
| Benefits | Title Activities | Benefit Rate | Hours Worked | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | | | |
| Travel | Purpose of Trip Name and Title Departure and Return Date | Per Diem Rate Mileage Rate Travel Cost | Days Miles Travel Mode | | | Rate x Days or Miles Total Travel Cost | | |
| Contract Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | | Itemized Cost of Services Performed | |

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CB-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

Foothill-De Anza Community College District
 Summary of Negotiations and Contract Administration-All Collective Bargaining Units
 Estimated Fiscal Year 2000/01

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| Faculty Assoc. | \$29,865.00 | | | 1,512.00 | \$31,377.00 |
| Unit SEIU | \$9,308.00 | | | 55,992.00 | \$65,300.00 |
| Unit CSEA | \$2,885.00 | | | 0.00 | \$2,885.00 |
| Contract Administration | | | | | |
| Faculty, CSEA, SEIU | \$45,074.00 | | | 58,218.00 | \$103,292.00 |
| Total | \$87,132.00 | \$0.00 | \$0.00 | \$115,722.00 | \$202,854.00 |

and Community College District
 Contract Administration-All Collective Bargaining Units
 Fiscal Year 1999/00

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|--|---------------------|----------------|----------|---------------------|--------------------------|
| Collective bargaining Faculty Assoc. | \$29,865.00 | | | | |
| Unit SEIU | \$9,308.00 | | | 1,512.00 | \$31,377.00 |
| Unit CSEA | \$2,885.00 | | | 55,992.00 | \$65,300.00 |
| Contract Administration Faculty, CSEA, SEIU | \$45,074.00 | | | 0.00 | \$2,885.00 |
| Total | \$87,132.00 | \$0.00 | \$0.00 | 58,218.00 | \$103,292.00 |
| | | | | \$115,722.00 | \$202,854.00 |

Summary of Collective Bargaining Costs
Faculty Negotiations
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|----------------|----------------|----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Ann Oney | 55.00 | 49.60 | 10.42 | 3,300.88 |
| Jane Enright | 88.50 | 53.53 | 11.24 | 5,732.26 |
| Alen Harevey | 66.00 | 51.22 | 10.76 | 4,090.43 |
| Bruce Swenson | 9.00 | 54.47 | 11.44 | 593.18 |
| <i>Faculty Representatives:</i> | | | | |
| Angel Sierra | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Faith Milonas | 8.50 | 66.01 | 13.86 | 678.89 |
| Mary Ann Ifft | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Anne Paye | 40.50 | 66.01 | 13.86 | 3,234.70 |
| Anne Leskinen | 35.50 | 66.01 | 13.86 | 2,835.36 |
| Richard Hansen | 32.00 | 66.01 | 13.86 | 2,555.82 |
| <i>Confidential Assistants:</i> | | | | |
| Corinne Leal | 41.00 | 26.98 | 5.67 | 1,338.48 |
| Robin Moore | 8.50 | 38.21 | 8.02 | 392.99 |
| Grand Total | <u>448.50</u> | | | <u>\$29,864.61</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.

Summary of Collective Bargaining Costs
Unit CSEA Negotiations
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|----------------|----------------|----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| John Schulze | 12.00 | \$47.51 | 9.98 | 689.85 |
| Kathy Blackwood | 2.50 | \$41.45 | 8.70 | 125.39 |
| Greg Parman | 17.50 | \$43.24 | 9.08 | 915.61 |
| Jose Nunez | 14.00 | \$41.15 | 8.64 | 697.08 |
| <i>CSEA Representatives:</i> | | | | |
| Leo Contreras | 17.50 | N/A | 0.00 | 0.00 |
| Jose Banuelos | 15.00 | N/A | 0.00 | 0.00 |
| Jim Williams | 14.50 | N/A | 0.00 | 0.00 |
| Jose Mardueno | 4.50 | N/A | 0.00 | 0.00 |
| Gil Delgado | 13.50 | N/A | 0.00 | 0.00 |
| Jim Rafferty | 4.00 | N/A | 0.00 | 0.00 |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | 11.50 | \$32.85 | 6.90 | 457.11 |
| Grand Total | <u>126.50</u> | | | <u>2885.03</u> |

Note 1: Management, Staff and Confidential hourly rates were computed using their base monthly salary ÷ 174 hrs./month.
(Source: Earnings Ledger - fiscal'97)

Note 2: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 3: No substitutes were hired for CSEA representatives.

Summary of Collective Bargaining Costs
 Unit SEIU Negotiations
 Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|-------------------------------------|----------------|----------------|-----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Willie Pritchard | 3.50 | 52.38 | 11.00 | 221.83 |
| George Beers | 29.00 | 49.47 | 10.39 | 1,735.90 |
| Hector Quinonez | 53.00 | 43.09 | 9.05 | 2,763.36 |
| Greg Parman | 55.00 | 43.24 | 9.08 | 2,877.62 |
| Jane Enright | 8.50 | 53.53 | 11.24 | 550.56 |
| <i>SEIU Representatives:</i> | | | | |
| Karen Lemes | 8.00 | N/A | N/A | N/A |
| Judy Shouman | 17.50 | N/A | N/A | N/A |
| Lisa Hocevar | 25.00 | N/A | N/A | N/A |
| Phylis Garrison | 51.50 | N/A | N/A | N/A |
| Allen Frische | 41.00 | N/A | N/A | N/A |
| Javier Rueda | 34.00 | N/A | N/A | N/A |
| McGee Judith | 26.50 | N/A | N/A | N/A |
| Cohn Diana | 2.50 | N/A | N/A | N/A |
| Shelly Schreiber | 51.50 | N/A | N/A | N/A |
| Nancy Chao | 26.50 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Vanda McCulay | 11.00 | 25.81 | 5.42 | 343.53 |
| Margaret McCutchen | 20.50 | 32.85 | 6.90 | 814.84 |
| Grand Total | <u>464.50</u> | | | <u>\$9,307.65</u> |

Note 1: Management, Staff and Confidential hourly rates were computed using their base monthly salary +174 hrs./month.
 (Source: Earnings Ledger - fiscal'97)

Note 2: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 3: No substitutes were hired for SEIU representatives.

Summary of Collective Bargaining Costs
Contracted Services
Estimated for Fiscal Year 2000/01

| <i>Attorneys:</i> | Total Hours | Hourly Wage | Other | Total Compensation |
|--------------------------------------|----------------|----------------|-------|-----------------------|
| Littler Mendelson | 58.75 | \$135.00 | | \$7,931.25 |
| Atkinson, Andelson, Loya Ruud & Romo | 372.50 | \$135.00 | | \$50,287.50 |
| Curiale Dellaverson Hirschfeld | 11.20 | \$135.00 | | \$1,512.00 |
| Marylin Kaplan | 414.75 | \$135.00 | | \$55,991.25 |
| | | | | |
| <i>Total</i> | <u>857.20</u> | | | <u>\$115,722.00</u> |

Summary of Collective Bargaining Costs
Contracted Services
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Other | Total Compensation |
|--------------------------------------|-------------------|----------------|-------|-------------------------|
| <i>Attorneys:</i> | | | | |
| Littler Mendelson | 58.75 | \$135.00 | | \$7,931.25 |
| Atkinson, Andelson, Loya Ruud & Romo | 372.50 | \$135.00 | | \$50,287.50 |
| Curiale Dellaverson Hirschfeld | 11.20 | \$135.00 | | \$1,512.00 |
| Marylin Kaplan | 414.75 | \$135.00 | | \$55,991.25 |
| <i>Total</i> | <u>857.20</u> | | | <u>\$115,722.00</u> |

Summary of Collective Bargaining Costs
 Contract Administration / Grievances
 Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|-------------------------------------|----------------|----------------|----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Enright | 128.00 | 53.53 | 11.24 | 8,290.73 |
| Kanter | 50.50 | 67.19 | 14.11 | 4,105.64 |
| Griffin | 1.50 | 53.58 | 11.25 | 97.25 |
| Miner | 9.50 | 35.95 | 7.55 | 413.25 |
| Patz | 1.00 | 53.78 | 11.29 | 65.07 |
| Riveros-Schafer | 32.00 | 45.25 | 9.50 | 1,752.08 |
| Rose | 20.00 | 43.21 | 9.07 | 1,045.68 |
| Sellitti | 4.50 | 50.31 | 10.57 | 273.94 |
| Zoltan | 1.00 | 45.37 | 9.53 | 54.90 |
| <i>Faculty Representatives:</i> | | | | |
| Strand | 90.00 | 66.01 | 13.86 | 7,188.49 |
| Milonas | 55.00 | 66.01 | 13.86 | 4,392.97 |
| Harper | 55.00 | 66.01 | 13.86 | 4,392.97 |
| Henson | 55.00 | 66.01 | 13.86 | 4,392.97 |
| Highland | 55.00 | 66.01 | 13.86 | 4,392.97 |
| <i>Confidential Assistants:</i> | | | | |
| Leal | 128.00 | 26.98 | 5.67 | 4,178.66 |
| De la Cerda | 1.00 | 29.96 | 6.29 | 36.25 |
| Grand Total | <u>687.00</u> | | | <u>\$ 45,073.80</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.

Foothill-De Anza Community College
 F&A Proposal
 Proposed F&A Rate
 June 30, 1999

| F&A Cost Pool | Salaries & Wages | Benefits | Operating Expenses | Use Allowance | Total |
|------------------------------------|----------------------|---------------------|---------------------|-------------------|----------------------|
| General Admin & General Expenses | \$ 5,402,267 | \$ 1,337,194 | \$ 2,516,999 | \$ - | \$ 9,256,420 |
| Operation and Maintenance | 5,988,591 | 1,341,982 | 5,276,075 | - | 12,706,648 |
| Library | 2,508,621 | 516,565 | 130,464 | - | 3,155,649 |
| Department Administration Expenses | 952,730 | 202,863 | 126,429 | - | 1,282,023 |
| Other Benefit Costs | - | 591,105 | - | - | 591,105 |
| Rent Expense | - | - | 709,474 | - | 709,474 |
| Capital Improvements | - | - | - | 41,566 | 41,566 |
| Capital Projects | - | - | - | 504,307 | 504,307 |
| Total | \$ 14,852,408 | \$ 3,989,708 | \$ 8,859,401 | \$ 545,873 | \$ 28,247,391 |

Sch D
 Sch E
 Sch F

| | | |
|--|---------------|-------|
| Total Salaries & Wages | \$ 92,284,706 | Sch B |
| Less: F&A Cost Pool Salaries & Wages | 14,852,408 | |
| Total Salaries & Wages Distribution Base | \$ 77,432,298 | |

| | |
|--|---------------|
| F&A Rate | |
| Total F&A Cost Pool | \$ 28,247,391 |
| divided by | |
| Total Salaries & Wages Distribution Base | \$ 77,432,298 |
| F&A Rate | 36.48% |

Foothill-DeAnza Community College
 P&A Proposal
 Total Reported Expenditures
 June 30, 1999

| Fund | Salaries & Wages | Staff Benefits | Operating Expenses | Debt Service | Capital Outlay | Student Assistance | Total |
|----------------------------|------------------|----------------|--------------------|--------------|----------------|--------------------|----------------|
| General Fund | \$ 88,343,169 | \$ 19,087,840 | \$ 23,150,213 | \$ 773,795 | \$ 5,717,769 | \$ 423,066 | \$ 137,495,852 |
| Child Development | 1,079,786 | 209,609 | 134,022 | - | 8 | - | 1,423,425 |
| Debt Service | - | - | - | 3,471,661 | - | - | 3,471,661 |
| Capital Projects | 551 | 42 | 4,122,331 | - | - | - | 9,172,926 |
| Proprietary | 2,580,166 | 19,302,487 | 13,026,235 | 71,837 | 5,050,002 | - | 34,980,723 |
| Expendable Trust | 456,963 | 63,471 | 797,816 | - | - | - | 6,823,282 |
| Foundation | 247,592 | 7,125 | 705,616 | - | - | 5,505,032 | 960,328 |
| Total | \$ 92,708,227 | \$ 38,670,573 | \$ 41,936,233 | \$ 4,317,293 | \$ 10,767,779 | \$ 5,928,098 | \$ 194,328,197 |
| Less: Internal Service (3) | 423,521 | 18,976,009 | - | - | - | - | 19,399,530 |
| | \$ 92,284,706 | \$ 19,694,564 | \$ 41,936,233 | \$ 4,317,293 | \$ 10,767,779 | \$ 5,928,098 | \$ 174,928,687 |

Sch A

Source: Foothill-De Anza Community College June 30, 1999 audited financial statements (except where noted).

Notes:

- (1) See Schedule B-1 for a reconciliation of the salary and benefits amounts.
- (2) The audited financial statements capture both salaries and benefits as a single line item. Foothill-De Anza provides detail to break out these expenses.
- (3) Foothill-DeAnza accumulates fringe benefits in its internal service fund and then distributes these costs to other funds. AA has removed the Internal Service amounts from Schedule B to avoid double counting these costs.

Foothill-De Anza Community College
 F&A Proposal
 Proprietary Fund Salary & Benefits Detail
 June 30, 1999

Purpose: The Foothill-De Anza audited financial statements combined the salary & benefit amounts into one line item. This schedule details the proprietary fund salaries and benefits.

| | Salaries | Benefits | Total | |
|----------------------------------|--------------|---------------|---------------|--|
| Foothill Campus Center (Fund 18) | \$ 519,305 | \$ 80,533 | \$ 599,838 | |
| Foothill Campus Center (Fund 28) | 21,364 | 5,453 | 26,817 | |
| De Anza Campus Center | 1,389,522 | 240,492 | 1,630,014 | |
| Flint Center | 226,454 | - | 226,454 | |
| Internal Service | 423,521 | 18,976,009 | 19,399,530 | |
| Total | \$ 2,580,166 | \$ 19,302,487 | \$ 21,882,653 | |
| | Sch B | | (3,679) | Unlocated difference |
| | | | \$ 21,878,974 | Total per 6/30/99 financial statements |

Source: FBM095 reports as of 6/30/99.

with- De Area Community College
 F&A Proposal
 General Fund (Fund 10)
 F&A Expenses

purpose: To minimize the allowable F&A expenses included in the General Fund (Fund 10).

| Subprogram | Allowable Salaries & Wages | Other Salaries & Wages | Total Salaries & Wages | Allowable Benefits | Other Benefits | Total Benefits | Allowable Operating Expenses | Other Operating Expenses | Total Operating Expenses | Total |
|--|----------------------------|------------------------|------------------------|--------------------|----------------|----------------|------------------------------|--------------------------|--------------------------|----------------|
| General Admin & General Expenses | \$ 5,402,267 | \$ - | \$ 5,402,267 | \$ 1,337,194 | \$ - | \$ 1,337,194 | \$ 2,516,959 | \$ 595,052 | \$ 3,112,011 | \$ 9,851,471 |
| Person and Maintenance | 5,988,591 | 414,134 | 6,402,725 | 1,341,982 | 3,689,659 (1) | 5,031,641 | 5,576,075 | 382,552 | 5,958,627 | 17,393,350 |
| Equipment Administration Expenses | 2,508,821 | - | 2,508,821 | 516,565 | - | 516,565 | 130,164 | 522 | 130,686 | 3,156,371 |
| Other Instruction | 4,763,651 | 411 | 4,764,062 | 1,014,331 | 34 | 1,014,365 | 631,116 | 925,132 | 1,557,299 | 7,335,745 |
| Administrative Instruction | 557,489 | - | 557,489 | 98,636 | - | 98,636 | 50,419 | 16,028 | 66,177 | 772,602 |
| Administrative Services | 45,307,849 | - | 45,307,849 | 7,154,335 | - | 7,154,335 | 1,822,439 | 6,217 | 1,828,675 | 54,790,859 |
| Library and Other | 5,840,958 | - | 5,840,958 | 1,216,383 | - | 1,216,383 | 331,336 | 190 | 331,516 | 7,418,857 |
| Instructional Admin & Instructional Governance | 867,017 | - | 867,017 | 176,086 | - | 176,086 | 113,568 | - | 113,568 | 1,156,672 |
| Instructional Support Services | 33,884 | - | 33,884 | 2,837 | - | 2,837 | 64,184 | - | 64,184 | 106,274 |
| General Instructional Support Services | - | - | - | - | - | - | - | 5,000 | 5,000 | 7,465 |
| Special Outlay | - | - | - | - | - | - | - | 7,465 | 7,465 | 3,647 |
| Total Fund 10 | \$ 71,270,528 | \$ 411,278 | \$ 71,681,806 | \$ 12,888,334 | \$ 3,689,693 | \$ 16,578,046 | \$ 17,037,930 | \$ 2,112,225 | \$ 19,150,155 | \$ 101,443,508 |

84-C

F&A Cost Pool (2)

| | Salaries & Wages | Benefits | Operating Expenses | Total |
|---|------------------|--------------|--------------------|---------------|
| General Administration & General Expenses | \$ 3,402,267 | \$ 1,337,194 | \$ 2,516,959 | \$ 9,256,420 |
| Person & Maintenance | 5,988,591 | 1,341,982 | 5,376,075 | 12,706,648 |
| Equipment Administration Expenses (2) | 2,508,821 | 516,565 | 130,164 | 3,155,849 |
| Other Instruction | 957,250 | 202,463 | 126,429 | 1,282,023 |
| Administrative Services | - | 591,105 | - | 591,105 |
| Library and Other | - | - | 709,474 | 709,474 |
| Total | \$ 14,857,108 | \$ 3,989,708 | \$ 6,149,937 | \$ 26,997,041 |

Postnet Electronic download of all expenses with Administrative and Support Activities codes 6000-7900 of 6/30/99.

Notes

(1) Includes an allocation of post-retirement benefits paid for the year ending June 30, 1999 that were not included in the fringe benefit rate. The total amount paid as of June 30, 1999 was \$3,689,659. This proposal allocates a portion of the benefits paid to the F&A cost pool using the ratio of allowable F&A salaries to total salaries, or 16% (\$1,852,108/\$9,270,827 = 16%)

(2) The F&A cost pools include the allowable expenses charged to each F&A subprogram.

(3) Per A-21, 20% of allowable Department Administration expenses are included in the F&A cost pool.

(4) Includes rent expenses paid to the City of Palo Alto for the Middlefield Campus. Both instructional and allowable administrative functions are performed on this campus.

Foothill-De Anza Community College
 F&A Proposal
 Capital Improvements Use Allocation Calculation
 June 30, 1999

Purpose: To calculate use allowance on capital improvement projects completed as of June 30, 1999.

| Capital Improvement | Materials & Supplies | Capital Outlay | Operating Expenses | Total |
|--|----------------------|----------------|--------------------|--------------|
| Replace Heat Pumps-Foothill | \$ 868 | \$ - | \$ 77,132 | \$ 78,000 |
| Replace Fan Coil Units and Controls-De Anza | - | 69,049 | - | 69,049 |
| Repair Sewer Lines, Phase II-Foothill | 1,242 | - | 123,100 | 124,342 |
| Replace Fan Coil Units and Controls-Foothill | - | 64,242 | - | 64,242 |
| Replace Water Valves-De Anza | - | - | 100,800 | 100,800 |
| Relocate Utility Wiring, Phase II-Foothill | - | - | 132,700 | 132,700 |
| Exterior Gln Larn Repair-Foothill | 140 | - | 552,084 | 552,224 |
| Replace District Chiller | - | - | 40,000 | 40,000 |
| Replace HVAC Water Piping, Valves-De Anza | 5,709 | 436,098 | 3,200 | 445,007 |
| Replace Chiller- De Anza | 232 | 226,837 | 1,711 | 228,780 |
| Replace Chiller, Forum Bldg.-Foothill | - | 39,023 | 977 | 40,000 |
| Replace Underground Water VAC lines | 10,639 | 144,983 | 47,552 | 203,174 |
| Total | \$ 18,830 | \$ 980,232 | \$ 1,079,256 | \$ 2,078,318 |
| Use Allowance Factor (1) | | | | 0.02 |
| | | | | \$ 41,566 |

Sch A

Source: FBM090 report dated 12/31/99 summarizing capital improvement projects completed as of 6/30/99.

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

Foothill-De Anza Community College
 F&A Proposal
 Capital Projects Use Allowance Calculation
 June 30, 1999

Purpose: To calculate use allowance on capital projects completed as of June 30, 1999.

| Capital Projects | Salaries & Wages | Staff Benefits | Materials & Supplies | Operating Expenses | Capital Outlay | Total |
|--|------------------|----------------|----------------------|--------------------|----------------|---------------|
| Advanced Technology Center Construction- De Anza | \$ 13,135 | 1,155 | 18,039 | 993,827 | 7,579,045 | 8,605,201 |
| Learning Center- De Anza | 1,584 | 13 | 9,592 | 683,356 | 2,352,105 | 3,046,650 |
| Library Remodel- Foothill | \$ 14,719 | \$ 1,168 | \$ 27,823 | \$ 2,730,221 | \$ 22,441,400 | \$ 25,215,331 |
| Total | | | | | | 0.02 |
| Use Allowance Factor (1) | | | | | | 504,307 |

Sch A

Source: FBM090 reports dated 5/31/97 and 12/31/99 summarizing capital projects completed as of 6/30/99.

596

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

**PART-TIME FACULTY COSTS
99/00 BUDGET
FOOTHILL COLLEGE**

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 11,200 | 167,952.01 | 540 | 310.98 | 142.61 | 168.37 | 34,358 | 5,784,983 |
| Non-Res | 1,100 | 16,495.29 | 540 | 30.54 | | 30.54 | 34,358 | 1,049,389 |
| SPED | 700 | 10,497.00 | 397 | 26.42 | 5.59 | 20.84 | 34,358 | 715,892 |
| TOTAL | 13,000 | 194,944.30 | 530 | 367.95 | 148.19 | 219.75 | 34,358 | 7,550,264 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DE ANZA COLLEGE

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 17,800 | 266,923.74 | 528 | 505.56 | 213.29 | 292.27 | 34,852 | 10,186,049 |
| Non-Res | 1,100 | 16,495.29 | 528 | 31.24 | | 31.24 | 34,852 | 1,088,846 |
| SPED | 700 | 10,497.00 | 591 | 17.76 | 10.83 | 6.93 | 34,852 | 241,488 |
| TOTAL | 19,600 | 293,916.02 | 530 | 554.56 | 224.12 | 330.44 | 34,852 | 11,516,383 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DISTRICT

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Spent (8) |
|--------------|---------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|---------------------------|
| Non-SPED | | | | | | | | |
| Resident | 29,000 | 434,875.75 | 533 | 816.54 | 355.90 | 460.64 | 34,671 | 15,971,032 |
| Non-Res | 2,200 | 32,990.57 | 534 | 61.79 | | 61.79 | 34,608 | 2,138,235 |
| SPED | 1,400 | 20,994.00 | 475 | 44.18 | 16.42 | 27.77 | 34,481 | 957,379 |
| TOTAL | 32,600 | 488,860.33 | 530 | 922.51 | 372.32 | 550.19 | 34,671 | 19,066,647 |

Col (2) = Col (1)*525/35

Col (6) = Col (4)-Col (5)

Col (4) = Col (2)/Col (3)

Col (8) = Col (6)*Col (7)

34,654
5/18/00
66.01

**PART-TIME FACULTY COSTS
99/00 BUDGET
FOOTHILL COLLEGE**

Aggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|----------|-------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 11,200 | 167,952.01 | 540 | 310.98 | 142.61 | | | |
| Non-Res | 1,100 | 16,495.29 | 540 | 30.54 | | 168.37 30.54 | 34,358 34,358 | 5,784,983 1,049,389 |
| SPED | 700 | 10,497.00 | 397 | 26.42 | 5.59 | 20.84 | 34,358 | 715,892 |
| TOTAL | 13,000 | 194,944.30 | 530 | 367.95 | 148.19 | 219.75 | 34,358 | 7,550,264 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DE ANZA COLLEGE

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Allocation (8) |
|----------|-------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|--------------------------------|
| Non-SPED | | | | | | | | |
| Resident | 17,800 | 266,923.74 | 528 | 505.56 | 213.29 | 292.27 | 34,852 | 10,186,049 |
| Non-Res | 1,100 | 16,495.29 | 528 | 31.24 | | 31.24 | 34,852 | 1,088,846 |
| SPL | 700 | 10,497.00 | 591 | 17.76 | 10.83 | 6.93 | 34,852 | 241,488 |
| TOTAL | 19,600 | 293,916.02 | 530 | 554.56 | 224.12 | 330.44 | 34,852 | 11,516,383 |

Assumes .6% increase in part-time rates over 98/99 actual.

Assumes FTES goal as 1.5% over 98/9 projection (P2).

DISTRICT

Disaggregation of FTES

| | FTES (1) | Estimated WSCH (2) | Efficiency Standard (3) | Total FTE (4) | Full-time FTE (5) | Estimated PT FTE (6) | Nearest Avg Annual Cost (7) | Part-time Spent (8) |
|----------|-------------|--------------------------|-------------------------------|---------------------|-------------------------|----------------------------|-----------------------------------|---------------------------|
| Non-SPED | | | | | | | | |
| Resident | 29,000 | 434,875.75 | 533 | 816.54 | 355.90 | 460.64 | 34,671 | 15,971,032 |
| Non-Res | 2,200 | 32,990.57 | 534 | 61.79 | | 61.79 | 34,608 | 2,138,235 |
| SPED | 1,400 | 20,994.00 | 475 | 44.18 | 16.42 | 27.77 | 34,481 | 957,379 |
| TOTAL | 32,600 | 488,860.33 | 530 | 922.51 | 372.32 | 550.19 | 34,481 | 19,066,647 |

Col (2) = Col (1) * 525 / 35

Col (6) = Col (4) - Col (5)

Col (4) = Col (2) / Col (3)

Col (8) = Col (6) * Col (7)

34,654
15 WSCH / 35 = 66.01

Summary of Collective Bargaining Costs
Faculty Negotiations
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|----------------|----------------|----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Ann Oney | 29.00 | 49.00 47.79 | 10.04 | 1,676.95 |
| Jane Enright | 40.50 | 53.53 45.51 | 9.56 | 2,230.22 |
| Alen Harevey | 32.00 | 51.22 39.41 | 8.28 | 1,525.96 |
| Bruce Swenson | 5.50 | 54.47 50.21 | 10.54 | 334.15 |
| <i>Faculty Representatives:</i> | | | | |
| Angel Sierra | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Faith Milonas | 8.50 | 66.01 | 13.86 | 678.89 |
| Mary Ann Ifft | 32.00 | 66.01 | 13.86 | 2,555.82 |
| Anne Paye | 40.50 | 66.01 | 13.86 | 3,234.70 |
| Anne Leskinen | 18.00 | 66.01 | 13.86 | 1,437.65 |
| Richard Hansen | 32.00 | 66.01 | 13.86 | 2,555.82 |
| <i>Confidential Assistants:</i> | | | | |
| Corinne Leal | 28.00 | 26.98 20.60 | 4.33 | 697.93 |
| Robin Moore | 8.50 | 38.21 29.58 | 6.21 | 304.23 |
| Grand Total | <u>306.50</u> | | | <u>\$19,788.11</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.

**MANDATED COSTS REPORT
1999-2000**

NEGOTIATIONS AND CONTRACT REVIEW

| <u>DATE</u> | <u>EMPLOYEES</u> | <u>HOURS</u> |
|-----------------|-----------------------------|--------------|
| July 13 Prep | Enright | 1.5 |
| July 14 Prep | Enright Swenson | 1.5 |
| July 14 | Enright Swenson Moore | 3 |
| July 19 Prep | Enright Swenson | 1 |
| July 20 | Enright Swenson Moore | 3 |
| July 21 | Enright Swenson Moore | 2 |
| August 5 | Enright Swenson | 2.25 |
| August 6 | Enright Chavez | 1 |
| August 17 | Enright Swenson | 1 |
| October 20 Prep | Enright Seelbach | 1 |
| October 20 | Enright Leal Seelbach | 2 |
| October 27 Prep | Enright Oney Harvey | 2 |
| November 9 Prep | Enright | |

| | | |
|------------------|-------------------------------------|-----|
| November 10 | Oney Harvey | 1.5 |
| November 16 Prep | Enright Harvey Oney Leal | 2 |
| November 17 | Enright Oney Harvey | 1.5 |
| November 30 Prep | Enright Harvey Oney Leal | 2 |
| December 1 | Enright Oney Harvey | 1.5 |
| January 12 Prep | Enright Harvey Oney Leal | 3 |
| January 12 | Enright Harvey Oney | 1.5 |
| January 19 Prep | Enright Harvey Oney Leal | 3 |
| January 19 | Enright Oney Seelbach | 1.5 |
| January 25 Prep | Enright Oney Seelbach Leal | 2 |
| January 26 | Enright Harvey Oney | 1.5 |
| | Enright | |

| | | |
|------------------|---|-----|
| February 8 Prep | Harvey Oney Leal | 3 |
| February 9 | Enright Harvey Oney | 1.5 |
| February 15 Prep | Enright Harvey Oney Leskinen Leal | 3 |
| February 16 | Enright Harvey Oney Leskinen | 1.5 |
| February 22 Prep | Enright Harvey Oney Leskinen Leal | 2 |
| March 7 Prep | Enright Harvey Oney Leskinen | 1 |
| March 8 | Enright Harvey Oney Leskinen Leal | 1 |
| March 15 Prep | Enright Harvey Oney | 3 |
| March 15 | Enright Harvey Oney Leskinen | 1 |

| | | |
|---------------|---|-----|
| | Leal | 2 |
| April 11 Prep | Enright Harvey Leskinen Oney | 1.5 |
| April 12 | Enright Harvey Oney Leskinen Leal | 3 |
| April 18 Prep | Enright Oney Harvey Leskinen | 1.5 |
| April 19 | Enright Harvey Oney Leskinen Leal | 2 |
| April 25 Prep | Enright Harvey Oney Leskinen | 1 |
| April 26 | Enright Harvey Leskinen Leal | 3 |
| May 9 Prep | Enright Leskinen Harvey | 1.5 |
| May 10 | Enright Harvey Oney Leskinen Leal | 4 |
| May 17 Prep | Enright Harvey Leskinen Oney | 1 |
| May 17 | Enright | |

| | | |
|---------------|---------------------------------------|-----|
| | Harvey Leskinen Oney Leal | 3 |
| May 23 Prep | Enright Leskinen Harvey | 1.5 |
| May 24 | Enright Harvey Oney Leal | 4 |
| June 5 Prep | Enright Harvey Leskinen | 1.5 |
| June 13 Prep | Enright Harvey Leskinen | 1.5 |
| June 14 | Enright Harvey Leskinen Leal | 4 |
| TOTALS | | |

| | | | |
|---|----------|---|-------|
| | Chavez | = | 1 |
| ✓ | Enright | = | 95.25 |
| ✓ | Harvey | = | 72.50 |
| ✓ | Leal | = | 50 |
| ✓ | Leskinen | = | 43.50 |
| ✓ | Moore | = | 8 |
| ✓ | Oney | = | 63 |
| | Seelbach | = | 6.5 |
| ✓ | Swenson | = | 13.75 |

RELATED COSTS FOR NEGOTIATIONS AND CONTRACT REVIEW

Development, review and distribution of minutes for Negotiations and Contract Review

| | | |
|---------|----|-----------|
| Enright | 70 | <i>ms</i> |
| Leal | 40 | <i>ms</i> |

Additional Mandated Costs/FA
Grievance Prep/Hearings

PAA Arbitration

| | | |
|--------------|---------|-----|
| September 7 | Enright | .25 |
| September 8 | Enright | 1.0 |
| September 28 | Enright | .25 |
| September 29 | Enright | .50 |
| February 20 | Enright | .50 |
| February 29 | Enright | .50 |
| March 1 | Enright | .50 |
| March 14 | Enright | .50 |
| March 23 | Enright | .25 |
| April 17 | Enright | .25 |

Thompson PAA (Implement Arbitration decision)

| | |
|---------|---|
| Enright | |
| Patz | |
| Zoltan | 1 |

Wallia

| | | |
|------------|---------------------------------------|-----|
| October 11 | Enright Riveros-Schafer | 1.5 |
| November 3 | Enright Riveros-Schafer | 1.5 |
| November 4 | Enright Kanter* Riveros-Schafer | 3 |

Adamz-Bogus

| | | |
|-------------|-------------------------------------|---|
| November 10 | Enright Riveros-Schafer | 1 |
| February 7 | Enright Riveros-Schafer Miner | 1 |

| | | |
|----------------------------------|--|-----|
| February 9 | Enright Riveros-Schafer Miner Kanter* | 2 |
| February 16 | Enright Riveros-Schafer Miner Kanter* | 2 |
| Arbitration Prep | Enright | 3 |
| <u>Counselor/Advisor Issue</u> | | |
| October 18 | Enright | 1 |
| October 25 | Enright Rose Griffin | 1.5 |
| November 23 | Enright Frische | 1 |
| December 8 | Enright Frische | 2 |
| <u>Counselor Workload Issues</u> | | |
| January 10 | Enright Rose | 1 |
| January 10 | Enright Rose Miner* | 2 |
| January 11 | Enright Rose | 1.5 |
| January 13 | Enright Rose Miner* | 2.5 |
| May 22 | Enright Plaza de Jennings | 5 |
| June 6 Prep | Richard Rose | 6.5 |

* Kanter & Miner should report additional hours spent on reviewing the case and writing the decisions in these grievances.

Tong Conciliation

| | | |
|----------|-------------------|-----|
| March 1 | Enright Kanter | 1.5 |
| March 13 | Enright Kanter | 1 |
| April 10 | Enright Kanter | 1 |

Raff

| | | |
|----------|-----------------|-----|
| April 17 | Enright Rose | 1.5 |
| June 13 | Enright Rose | 1.5 |
| June 20 | Enright Rose | 2 |

Allen

| | | |
|---------|-----------------------|-----|
| May 10 | Enright Sellitti | 1.5 |
| May 18 | Enright Sellitti | 1.5 |
| May 25 | Enright Sellitti | 1.5 |
| June 26 | Enright DeLa Cerda | 1 |
| June 27 | Enright | 1 |
| June 29 | Enright | 1 |

Martinez

| | | |
|---------|----------------------------|---|
| April 3 | Enright | 2 |
| May 18 | Enright Riveros-Schafer | 1 |
| May 26 | Enright Riveros-Schafer | 1 |

TOTAL Hours spent for Additional Mandated Costs
Grievance Prep/Hearings

| | | | |
|--------------------|---|------|---|
| ✓ De La Cerda | = | 1 | |
| ✓ Enright | = | 58 | |
| ✓ Frische | = | 3 | |
| ✓ Griffin | = | 1.5 | M |
| ✓ Kanter | = | 10.5 | |
| ✓ Miner | = | 9.5 | M |
| ✓ Patz | = | 1 | M |
| ✓ Riversos-Schafer | = | 12.5 | M |
| ✓ Rose | = | 20 | M |
| ✓ Sellitti | = | 4.5 | M |
| ✓ Zoltan | = | 1 | M |

Summary of Collective Bargaining Costs
Unit SEIU Negotiations
Fiscal Year 1999/00

| | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|---------------------------------|----------------|----------------|-----------------------------|-----------------------|
| <i>Management Team:</i> | | | | |
| Willie Pritchard | 3.50 | 52.38 41.66 | 8.75 | 176.43 |
| George Beers | 29.00 | 49.47 44.20 | 9.28 | 1,550.98 |
| Hector Quinonez | 53.00 | 43.09 39.41 | 8.28 | 2,527.36 |
| Greg Parman | 55.00 | 43.24 | | 0.00 |
| Jane Enright | 8.50 | 53.53 | | 0.00 |
| <i>SEIU Representatives:</i> | | | | |
| Karen Lemes | 8.00 | N/A | N/A | N/A |
| Judy Shouman | 17.50 | N/A | N/A | N/A |
| Lisa Hocevar | 25.00 | N/A | N/A | N/A |
| Phyllis Garrison | 51.50 | N/A | N/A | N/A |
| Allen Frische | 41.00 | N/A | N/A | N/A |
| Javier Rueda | 34.00 | N/A | N/A | N/A |
| McGee Judith | 26.50 | N/A | N/A | N/A |
| Cohn Diana | 2.50 | N/A | N/A | N/A |
| Shelly Schreiber | 51.50 | N/A | N/A | N/A |
| Nancy Chao | 26.50 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Vanda McCulay | 11.00 | 25.81 20.60 | 4.33 | 274.19 |
| Margaret McCutchen | 20.50 | 32.85 28.03 | 5.89 | 695.28 |
| Grand Total | 464.50 | | | \$5,224.24 |

Note 1: Management, Staff and Confidential hourly rates were computed using their base monthly salary ÷ 174 hrs./month.
(Source: Earnings Ledger - fiscal'97)

Note 2: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 3: No substitutes were hired for SEIU representatives.

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 7-14-99

STARTING TIME: 7:00

ENDING TIME: 4:00

Blues

IN ATTENDANCE:

Ruth Moore
Anne M. Paup
Paul McLean
Bruce Snee
Paul E. [unclear]

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 7-20-99

STARTING TIME: 1:00

ENDING TIME: 3:30

2.5 hrs

IN ATTENDANCE:

Donna M. Payne
Janet Nelson
Bruce Jones
Lore Engel
Pat Moore

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 7-21-99

STARTING TIME: 1.00

ENDING TIME: 3.00

2 hrs

IN ATTENDANCE:

[Handwritten signatures on lined paper]

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: 8-5-99

STARTING TIME: 1:30 p.m.

ENDING TIME: 2:30 p.m.

1/MS

IN ATTENDANCE:

[Handwritten signatures on lined paper]

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: Nov 10, 1999
STARTING TIME: 1:02
ENDING TIME: 3:19

2 hrs

IN ATTENDANCE:

✓ George D. Boney
✓ Angel Sierra
✓ Mark L. Harney
✓ Michael A. Hus
✓ Anne H. Page
✓ Mr. J. J. J.

[Signature]

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

Contract Review

DATE: 1/26/00

STARTING TIME: 2:10

ENDING TIME: 3:45

1.5 hrs

~~Ray E. Engle~~
~~Alan Garney~~
~~Ray E. Engle~~
~~Richard A. Huser~~
~~Bruce M. Payne~~
~~Amal S. Satta~~
~~Ann T. Toney~~
~~Corinne D. D...~~

CR Start 1pm
2:10pm.

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 2/9/00

STARTING TIME: 1:00

ENDING TIME: 3:55

3 hrs

Quence Jones
Ann C. Jones
Alvin L. Jones
Angela S. Jones
Anne M. Payne
Richard A. Jones
Wanda C. Jones
Corinne Jones
Wanda Jones

SIGN-IN SHEET

FA/DISTRICT
CONTRACT REVIEW
Negotiations

DATE: 2/16/00

STARTING TIME: 1:03

ENDING TIME: _____

2 hrs

Anne Oney
Rosanne Henderson
Tracie Holt
Richard A. Baker
Anne M. Page
Angel Sierra
Angie Sestrich
Ala. Harvey
Carrie Deal

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 3/8/00

STARTING TIME: 1:06

ENDING TIME: 3:52

2.5 hrs

Go Engle
Quyen Doan
Alan J. Harney
Angel Silva
And M. Payne
Mrs. [unclear]
Christine [unclear]
Nickolas [unclear]

SIGN-IN SHEET

FA/DISTRICT
CONTRACT REVIEW / Negotiations
1-2 2-3

DATE: March 15, 2000

STARTING TIME: 1 pm

ENDING TIME: 3 pm

2ms

IN ATTENDANCE:

June Day
Ann H. Payne
Michael J. Starnes
Ann H. Payne
Richard A. [unclear]
[unclear]
[unclear]
[unclear]
[unclear]

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: 4/2/00

STARTING TIME: 1:03P

ENDING TIME: _____

2ms

Amal Sierra
Anne H. Payne
M. A. Duff
Kathy Penn
Richard A. Hays
Don Jones
Anne L. Bryan
Alan L. Sprague
Carroll

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

DATE: APRIL 26, 2000
STARTING TIME: 1:07
ENDING TIME: 4:11

3 hrs

IN ATTENDANCE:

Ray J. Harvey
Gene Pedersen
Jan Egan
Kathy Perino
Anne de Paix
Angel Sierra
Michael A. Puse
Ms. C. J. H.
Carinne Lee

SIGN-IN SHEET

FA/DISTRICT
CONTRACT REVIEW

Negotiation

DATE: 5/17/00

STARTING TIME: 12:10 PM

ENDING TIME: 3:05 PM

3 hrs

IN ATTENDANCE:

MacPhee
Michael J. Han
Anne M. Papp
Kathy Perino
Ana Silveira
Esme Deschamps
Anne Gray
Carrie Engle
Ma. J. Garay
Christine Paul

SIGN-IN SHEET
FACULTY ASSOCIATION
NEGOTIATIONS

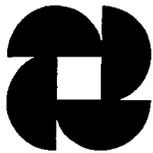
62.74

DATE: 5/24/00
STARTING TIME: 1:05
ENDING TIME: 5:15

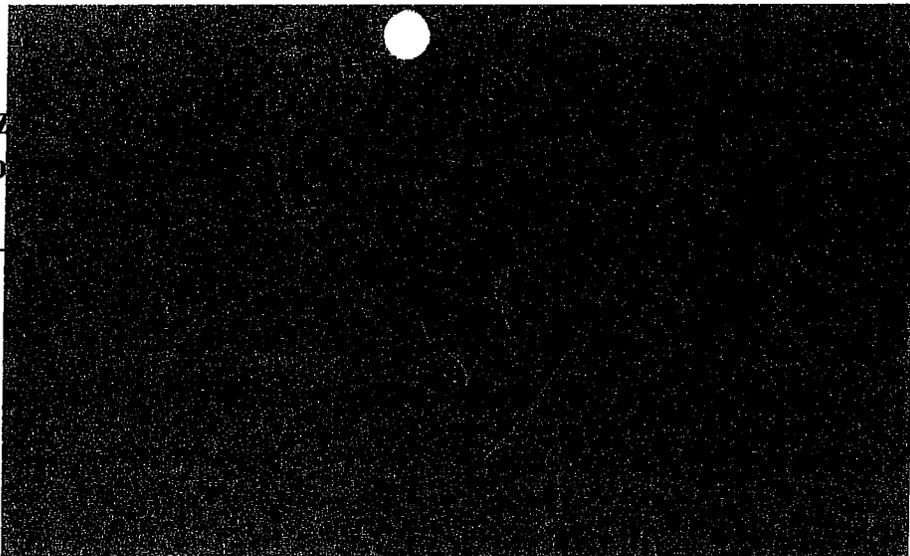
4 hrs

IN ATTENDANCE:

Al L. Parney
Ann [unclear]
Ann [unclear]
Angel Serra
Anne M. Payne
Kathy Perino
Mar [unclear]
Richard A. [unclear]
Cerina [unclear]



Foothill-De Anza
Human Resources



TO: Bernadetta Slater
FROM: Robin Moore
RE: Grievances

The following is the information you asked that I provide you pertaining to the grievances that were filed during the 1999-2000 academic year.

1. Grievant: ~~SDiane Adamz-Bogus~~ *8612*
Filed: 11-1-99 *6015*
Internal Review held 2-9-00 and 2-16-00 *Adhd 32 hrs.*
Present were: SDiane Bogus, Tom Strand (FA Rep.) *7560*, Enrique Riveros-Schafer (Dean of Language Arts) *8546*, Judy Miner *8510*, Jane Enright, Martha Kanter (Hearing Officer) *8705*.

2. Grievant: Faculty Association
Filed: 3-10-99 but was put in abeyance until 10-15-99 to allow time for the matter to be resolved through the conciliation process. The parties have since agreed to resolve the matter through mediation. Mediation preparation with Jane Enright, Richard Rose and legal counsel took place on the following dates: 9-15-00 / 11:30 - 1:00 p.m.; 9-19-00 / 12:00 - 5:00 p.m.; 9-20-00 / 8:00 - 9:00 a.m.; 10-9-00 / 10:30 - 2:00 p.m.; 10-11-00 / 10:00 - 11:00 a.m.; 10-30-00 / 8:00 - 4:00 p.m.

Mediation took place with the above listed people and with representatives from the FA Executive Board as follows: 9-20-00 / 9:00 - 6:00 p.m.; 9-28-00 / 9:00 - 6:00 p.m.; 10-16-00 / 8:00 - 4:30 p.m.; 10-23-00 / 9:00 - 6:00; 11-2-00 / 9:00 - 3:30 a.m.

3. Grievant: ~~C.J.S. Wallia~~ *P-T*
Filed: 10-7-99
Internal Review held 11-4-99
Present were: C.J.S. Wallia, Tom Strand (FA Rep.), Enrique Riveros-Schafer (Dean of Language Arts), Jane Enright, Martha Kanter (Hearing Officer).

*Maple
at Strand
at 10/11/00*

*FA
7544
Judy
Sept 55
Oct 55
prop - 2*

30 mins

*Judy
Tom Strand
Enrique
Louis
Michael*

CSEA

NEGOTIATIONS

1999/2000

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : May 11, 2000
START: 9:00 AM
END: _____

2 hrs

GREG PARMAN
(Print Name)


(Signature)

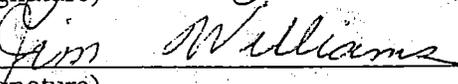
JOSE D. NUÑEZ
(Print Name)


(Signature)

GIL DELBADO
(Print Name)


(Signature)

TIM WILLIAMS
(Print Name)


(Signature)

JOSE BAÑUELOS
(Print Name)


(Signature)

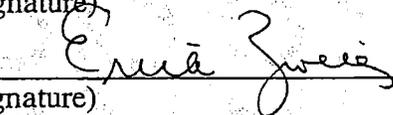
JOSE R. MARDUENO
(Print Name)


(Signature)

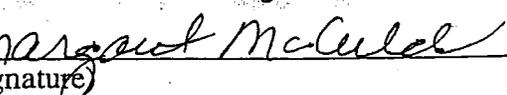
LEO CONTRERAS
(Print Name)


(Signature)

ERICA ZWIEG
(Print Name)


(Signature)

MARGARET MCCUTCHEN
(Print Name)


(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

0.5 hrs

SUBJECT: Negotiations

DATE : April 18, 2000

START: 8:10 AM.

END: 8:50 AM-

GREG PARMAN

(Print Name)

JOSÉ D. NUÑEZ

(Print Name)

José Bañuelos

(Print Name)

Erica Zuercher

(Print Name)

LEO CONTRERAS

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Greg Parman

(Signature)

José Nuñez

(Signature)

José Bañuelos

(Signature)

Erica Zuercher

(Signature)

Leonel Contreras

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : April 4, 2000
START: 8:10 AM
END: 8:45 AM

0.5 hrs

MARGARET McCUTCHEON
(Print Name)

John Schultz
(Print Name)

José Marducano
(Print Name)

Tim Williams
(Print Name)

José Nuñez
(Print Name)

LEO CONTRERAS
(Print Name)

GREG PARMAN
(Print Name)

GIL DELGADO
(Print Name)

ERICA ZWERY
(Print Name)

José Bãñuelos
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutcheon
(Signature)

John Schultz
(Signature)

José Marducano
(Signature)

Tim Williams
(Signature)

José Nuñez
(Signature)

Leo Contreras
(Signature)

Greg Parman
(Signature)

Gil Delgado
(Signature)

Erica Zwery
(Signature)

José Bãñuelos
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : March 31, 2000
START: 9:07 AM
END: 9:50 AM.

1/MS

Margaret McCutcha
(Print Name)

Margaret McCutcha
(Signature)

Jose Banuelos
(Print Name)

Jose Banuelos
(Signature)

Jim Williams
(Print Name)

Jim Williams
(Signature)

John Schuler
(Print Name)

John Schuler
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

Erica Zweig
(Print Name)

Erica Zweig
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

Jose R. Mardiano
(Print Name)

Jose R. Mardiano
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL- SAN ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : February 11, 2000

START: 9:05

END: 10:05

1 ms

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

GIL DELGADO
(Print Name)

Gil Delgado
(Signature)

ERICA ZWEIG
(Print Name)

Erica Zweig
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

Jesse R. Maldonado
(Print Name)

Jesse R. Maldonado
(Signature)

JOSE NUÑEZ
(Print Name)

Jose Nuñez
(Signature)

James Williams
(Print Name)

James A Williams
(Signature)

Jose Banuelos
(Print Name)

Jose Banuelos
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

J. W. Williams

SUBJECT: Negotiations

DATE : January 10, 2000

START: 9:05 AM

END: 11:15 AM

GREG PARMAN
(Print Name)

LEO CONTRERAS
(Print Name)

ERICA ZWEIF
(Print Name)

GIL DELGADO
(Print Name)

Jim Williams
(Print Name)

Jose Bañuelos
(Print Name)

John Schulte
(Print Name)

Jose D. NUNEZ
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Greg Parman
(Signature)

Leo Contreras
(Signature)

Erica Zweig
(Signature)

Gil Delgado
(Signature)

Jim Williams
(Signature)

Jose Bañuelos
(Signature)

John Schulte
(Signature)

Jose D. Nunez
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-LANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : December 9, 1999
START: 1:10 pm
END: _____

2 hrs

MARGARET McCUTCHEN
(Print Name)

Margaret McCutchen
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

José Bãnuelos
(Print Name)

José Bãnuelos
(Signature)

John Schulze
(Print Name)

John Schulze
(Signature)

José D. Nuñez
(Print Name)

José D. Nuñez
(Signature)

Eric Zweg
(Print Name)

Eric Zweg
(Signature)

GIL DELGADO
(Print Name)

Gil Delgado
(Signature)

Tim Williams
(Print Name)

Tim Williams
(Signature)

LEO CONTRERAS
(Print Name)

Leo Contreras
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : December 1, 1999
START: 9:50 AM
END: 11:50 AM

2 hrs

MARGARET McCUTCHAN
(Print Name)

GREG PARMAN
(Print Name)

BIL DELGADO
(Print Name)

LEO CONTRERAS
(Print Name)

Jim Williams
(Print Name)

José Bañuelos
(Print Name)

Erica Zureg
(Print Name)

José D. Nuñez
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchan
(Signature)

Greg Parman
(Signature)

Bil Delgado
(Signature)

Leo Contreras
(Signature)

Jim Williams
(Signature)

José Bañuelos
(Signature)

Erica Zureg
(Signature)

José D. Nuñez
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

2.5 hrs

SUBJECT: Negotiations

DATE : November 17, 1999

START: 9:30 AM

END: 12:00 PM

MARGARET McCUTCHEN
(Print Name)

GREG PARMAN
(Print Name)

Jim Williams
(Print Name)

LEO CONTRERAS
(Print Name)

John Schuler
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Greg Parman
(Signature)

Jim Williams
(Signature)

Leo Contreras
(Signature)

John Schuler
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 5, 1999

START: 1:05

END: 3:30

2.5 hrs

GREG PARMAN
(Print Name)

Kathy Blackwood
(Print Name)

LEO CONTRERAS
(Print Name)

GIL DELGADO
(Print Name)

Ihn Schulze
(Print Name)

Jose Bannuelos
(Print Name)

Jim Rafferty
(Print Name)

Erica Zweig
(Print Name)

Jose D. Nunez
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Greg Parman
(Signature)

Kathy Blackwood
(Signature)

Leo Contreras
(Signature)

Gil Delgado
(Signature)

Ihn Schulze
(Signature)

Jose Bannuelos
(Signature)

Jim Rafferty
(Signature)

Erica Zweig
(Signature)

Jose Nunez
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE : October 28, 1999
START: 1:10 PM
END: 2:45 pm

1.5 M

MARGARET McCutchen
(Print Name)

JAMES RAFFERTY
(Print Name)

LEO CONTRERAS
(Print Name)

Jose Bañuelos
(Print Name)

GIL DELGADO
(Print Name)

Jim Williams
(Print Name)

John Schulte
(Print Name)

GREG PARMAN
(Print Name)

Erica Zweig
(Print Name)

Jose D. Nunez
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

James Rafferty
(Signature)

Leonel Contreras
(Signature)

J. Bañuelos
(Signature)

Gil Delgado
(Signature)

Jim Williams
(Signature)

John Schulte
(Signature)

Greg Parman
(Signature)

Erica Zweig
(Signature)

Jose Nunez
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

SEIU

NEGOTIATIONS

1999/2000

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

2.5 hrs

SUBJECT: Negotiations
DATE: April 27, 2000
START: 9:07 AM
END: 11:30 AM

Margaret McCutchen
(Print Name)

Jane Enright
(Print Name)

GREG PARMAN
(Print Name)

HECTOR QUIWONEZ
(Print Name)

Phyllis Garrison
(Print Name)

SHELLEY SCHREIBER
(Print Name)

Julia Schuelke
(Print Name)

JUDITH L. MCGEE
(Print Name)

Karen Lemes
(Print Name)

Nancy CHAO
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Jane Enright
(Signature)

GREG PARMAN
(Signature)

HECTOR QUIWONEZ
(Signature)

Phyllis Garrison
(Signature)

SHELLEY SCHREIBER
(Signature)

Julia Schuelke
(Signature)

JUDITH L. MCGEE
(Signature)

Karen Lemes
(Signature)

Nancy CHAO
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: April 26, 2000
START: 8:30 AM
END: 11:30 AM

3 hrs

MARGARET McLUTCHEW
(Print Name)

Margaret McLutcher
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

JANE ENRIGHT
(Print Name)

Jane Enright
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

KAREN LEMES
(Print Name)

Karen Lemes
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

JULIA SCHWELKE
(Print Name)

Julia Schwelke
(Signature)

JUDITH L. McGEE
(Print Name)

Judith L. McGee
(Signature)

NANCY CHAO
(Print Name)

Nancy Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: April 19, 2000
START: 2:15 PM
END: 4:40 PM

2:15 PM

MARGARET McCUTCHEN
(Print Name)
GEORGE BEERS
(Print Name)
MARILYN KAPLAN
(Print Name)
GREG PARMAN
(Print Name)
HECTOR QUINONES
(Print Name)
STEWIE SCHREIBER
(Print Name)
Julia Schuelke
(Print Name)
ED WARSHAUER
(Print Name)
Phyllis Garrison
(Print Name)
JUDITH L. Mc Gee
(Print Name)
Nancy @ Hao
(Print Name)
KAREN LEMES
(Print Name)

Margaret McCutchen
(Signature)
George Beers
(Signature)
Marilyn Kaplan
(Signature)
Greg Parman
(Signature)
Hector Quinones
(Signature)
Stewie Schreiber
(Signature)
Julia Schuelke - SEIU Staff
(Signature)
Ed Warshauer SEIU
(Signature)
Phyllis Garrison
(Signature)
Judith L. McGee
(Signature)
Karen Lemes
(Signature)

(Print Name)

(Print Name)

(Signature)

(Signature)

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: April 18, 2000

START: 11:00 AM

END: 4:50 PM

GMS

GREG PARMAN
(Print Name)

[Signature]
(Signature)

HECTOR QUINONES
(Print Name)

[Signature]
(Signature)

PHYLLIS GARRISON
(Print Name)

[Signature]
(Signature)

STEWENY SCHREIBER
(Print Name)

[Signature]
(Signature)

JULIA SCHUELLO
(Print Name)

[Signature]
(Signature)

ED WARSHAUER
(Print Name)

[Signature]
(Signature)

JUDITH L. MCGEE
(Print Name)

[Signature]
(Signature)

NANCY CHAO
(Print Name)

[Signature]
(Signature)

GEORGE BEERS
(Print Name)

[Signature]
(Signature)

MARILYN KAPLAN
(Print Name)

[Signature]
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

3/29

SUBJECT: Negotiations

DATE: March 29, 2000

START: 1:35 p.m.

END: 4:30 p.m.

HECTOR QUINONEZ
(Print Name)

NANCY CHAO
(Print Name)

JUDITH L. MCGEE
(Print Name)

LISA HOCEVAR
(Print Name)

Julia Schuelke
(Print Name)

SHELLEY SCHREIBER
(Print Name)

JAVIER RUEDA
(Print Name)

ALLEN R. FRISCHE
(Print Name)

Phyllis GARRISON
(Print Name)

ED WARSHAUER
(Print Name)

Jane Enright
(Print Name)

George Beers
(Print Name)

Anita Keyler
(Print Name)

GREG PARMAN
(Print Name)

[Signature]
(Signature)

[Signature]
(Signature)

Judith L. McGee
(Signature)

Lisa Hocevar
(Signature)

Michelle - SEIU staff
(Signature)

[Signature]
(Signature)

Javier Rueda
(Signature)

Allen Frische
(Signature)

Phyllis Garrison
(Signature)

Ed Warshaw
(Signature)

Jane Enright
(Signature)

George Beers
(Signature)

Anita Keyler
(Signature)

Greg Parman
(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations
DATE: March 1, 2000
START: 1:50 pm
END: 4:30 pm

2.5 hrs

MARGARET mcClutchaz
(Print Name)

Margaret McClutchaz
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Allen Frische
(Print Name)

Allen Frische
(Signature)

Jana Schuelke
(Print Name)

Jana Schuelke - SEIU STAFF
(Signature)

STANLEY SCHREIBER
(Print Name)

Stanley Schreiber
(Signature)

Diana Cohn
(Print Name)

Diana Cohn
(Signature)

JUDITH L. McGEE
(Print Name)

Judith L. McGee
(Signature)

NANCY TU-ANG CHAO
(Print Name)

Nancy Tu-Ang Chao
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hocevar
(Signature)

(Print Name)

(Signature)

SEIU / Dist Negotiations
10:00 A.M. Begin: 11:50 A.M. End

2 hrs

Nancy CHAO
SHELLEY SCHREIBER
JAVIER RUEDA
LISA HOCEVAR
Julia Schuelke
Allen FRISCHÉ
Phyllis GARRISON
JUDITH L. MCGEE
GREG PARMAN
MARILYN KAPLAN

Day 1
S. M. G.
James F. ...
Jesse Hocevar
A. Schuelke SEU Staff
Allen Frisco
Phyllis Garrison
Judith L. McGee
Greg Parman
Marilyn Kaplan

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

5 Ms

SUBJECT: Negotiations

DATE: February 14, 2000

START: 10:00 A.M.

END: 4:55 PM

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

JUDITH L. MCGEE
(Print Name)

Judith L. McGee
(Signature)

NANCY CHAO
(Print Name)

Nancy Chao
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hocevar
(Signature)

JULIA SCHUELKE
(Print Name)

Julia Schuelke
(Signature)

ALLEN FRISCHE
(Print Name)

Allen Frische
(Signature)

STEPHEN SCHREIBER
(Print Name)

Stephen Schreiber
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: February 8, 2000

START: 1:30

END: 4:30

3 hrs

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hocevar
(Signature)

SHARLEY SCHREIBER
(Print Name)

Sharley Schreiber
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

Hector Quiñones
(Print Name)

Hector Quiñones
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

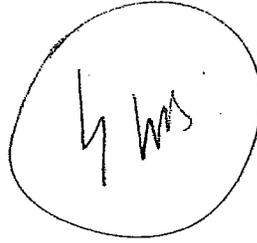
SIGN IN

SUBJECT: Negotiations

DATE: January 28, 2000

START: 9:15 AM

END: 1:05 pm



GREG PARMAN
(Print Name)

Greg Parman
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

Jana Schuelke
(Print Name)

Jana Schuelke
(Signature)

Allen R. FRISCHE
(Print Name)

Allen R. Frische
(Signature)

Hector Quinonez
(Print Name)

Hector Quinonez
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: January 24, 2000

START: 1:10

END: 3:15

2 hrs

GREG PARMAN
(Print Name)

GEORGE BEERS
(Print Name)

JUDITH L. SHUMAN
(Print Name)

JAVIER RUEDA
(Print Name)

SHELLEY SCHREIBER
(Print Name)

Jana Schuelke
(Print Name)

Allen R. FRISCHE
(Print Name)

PHYLLIS GARRISON
(Print Name)

HECTOR QUINOVEZ
(Print Name)

MARILYN KAPLAN
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Greg Parman
(Signature)

George Beers
(Signature)

Judith L. Shuman
(Signature)

Javier Rueda
(Signature)

Shelley Schreiber
(Signature)

Jana Schuelke
(Signature)

Allen R. Frische
(Signature)

Phyllis Garrison
(Signature)

Hector Quinovez
(Signature)

Marilyn Kaplan
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

1.5 hrs

SUBJECT: Negotiations

DATE : January 11, 2000

START: 10:10

END: 11:40

GREG PARMAN
(Print Name)

[Signature]
(Signature)

GEORGE BEERS
(Print Name)

[Signature]
(Signature)

JUDITH L. SHOUSMAN
(Print Name)

[Signature]
(Signature)

SHEWLEY A. SCHREIBER
(Print Name)

[Signature]
(Signature)

Julia Schuelke
(Print Name)

[Signature]
(Signature)

Bobbie Hodges Betts
(Print Name)

[Signature]
(Signature)

Allen Frische
(Print Name)

[Signature]
(Signature)

Phyllis Garrison
(Print Name)

[Signature]
(Signature)

JAVIER RUEDA
(Print Name)

[Signature]
(Signature)

Hector Quiroz
(Print Name)

[Signature]
(Signature)

MARILYN KAPLAN
(Print Name)

[Signature]
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : December 9, 1999

START: 10.25 AM

END: 12:35 PM

212

MARGARET McCutchen
(Print Name)

Margaret McCutchen
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

PHYLLIS GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

Julia Schwellke SEIU Staff
(Print Name)

Julia Schwellke
(Signature)

Shelley Schreiber
(Print Name)

Shelley Schreiber
(Signature)

JUDITH L. SHUMAN
(Print Name)

Judith L. Shuman
(Signature)

George Beers
(Print Name)

George Beers
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

2 MS

SUBJECT: Negotiations

DATE : December 6, 1999

START: 10:05 AM

END: 12:05 PM

MARGARET McCatchen
(Print Name)

GREG PARMAN
(Print Name)

MARILYN KAPLAN
(Print Name)

HECTOR QUINONEZ
(Print Name)

JAVIER RUEDA
(Print Name)

PHYLLIS GARRISON
(Print Name)

Allen FRISCHE
(Print Name)

Julia Schmelke SEIUSTAFF
(Print Name)

LISA HOCWAR
(Print Name)

Shelley Schreiber
(Print Name)

JUDITH L. SHOUMAN
(Print Name)

George Beers
(Print Name)

(Print Name)

(Print Name)

Margaret McCatchen
(Signature)

Greg Parman
(Signature)

Marilyn Kaplan
(Signature)

Hector Quinonez
(Signature)

Javier Rueda
(Signature)

Phyllis Garrison
(Signature)

Allen Frische
(Signature)

Julia Schmelke
(Signature)

Lisa Hocwar
(Signature)

Shelley Schreiber
(Signature)

Judith L. Shouman
(Signature)

George Beers
(Signature)

(Signature)

(Signature)

Registrations / Dist + SEIU

12-1-99
IMS

George Beer
Judith L. Shuman

Dina + Joevar

Shirley G. Schwilby

Dennis Adams *DA*

SEIU

John Schuelke

SEIU Staff

Allen Friche *AF*

X 8937

JAVIER RUEDA *JR*

X 8386

PHYLLIS GARRISON *PG*

X 8407

Hector Quiroz *HQ*

MARTYN KAPLAN

Chy Sam

Start 3:40 p.m.

Ended 4:40 p.m.

FOOTHILL E ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 22, 1999

START: 10:30 AM

END: 12:45 PM

2/MS

MARGARET McCUTCHEW
(Print Name)

Margaret McCutche
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

HECTOR QUINONES
(Print Name)

Hector Quinones
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Julia Schuelke
(Print Name)

Julia Schuelke
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

SHELLEY SCHREIBER
(Print Name)

Shelley Schreiber
(Signature)

JANIER RUCDA
(Print Name)

Janier Rucda
(Signature)

Robbio Hodges-Robb
(Print Name)

Robbio Hodges-Robb
(Signature)

GREG PARMON
(Print Name)

Greg Parmon
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 11, 1999

START: 9:30

END: 11:30

2 hrs

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

VANDA McCauley
(Print Name)

V McCauley
(Signature)

Snellley Schreiber
(Print Name)

Snellley Schreiber
(Signature)

Phyllis GARRISON
(Print Name)

Phyllis Garrison
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

LISA HOCEVAR
(Print Name)

Lisa Hovevar
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

William Pritchard
(Print Name)

William Pritchard
(Signature)

Bobbie Hodges-Betts
(Print Name)

Bobbie Hodges-Betts
(Signature)

JAVIER RUEDA
(Print Name)

Javier Rueda
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : November 4, 1999

START: 9:40

END: 11:00

1.5 hr

GREG PARMAN
(Print Name)

Greg Parman
(Signature)

vanda McCauley
(Print Name)

McCauley
(Signature)

Willie Pritchard
(Print Name)

Will Pritchard
(Signature)

SMITH SCHVILDA
(Print Name)

Smith Schvilda
(Signature)

Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

HECTOR QUINONEZ
(Print Name)

Hector Quinonez
(Signature)

LISA HOCCVAR
(Print Name)

Lisa Hoccvar
(Signature)

Bobbie Hodges-Betts
(Print Name)

Bobbie Hodges-Betts
(Signature)

Javier Rueda
(Print Name)

Javier Rueda
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

FOOTHILL COLLEGE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : October 20, 1999

START: 9:10 AM

END: 11:05 AM

2 hrs -

✓ MARGARET McCutchen
(Print Name)

Margaret McCutchen
(Signature)

✓ MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

✓ GREG PARMAN
(Print Name)

Greg Parman
(Signature)

✓ LISA HOCEVAR
(Print Name)

Lisa E. Hocevar
(Signature)

✓ VANDA McCauley
(Print Name)

Vanda McCauley
(Signature)

✓ Phyllis Garrison
(Print Name)

Phyllis Garrison
(Signature)

✓ Allen FRISCHE
(Print Name)

Allen Frische
(Signature)

✓ JANIER RUEDA
(Print Name)

Janier Rueda
(Signature)

✓ HECTOR QUINONES
(Print Name)

Hector Quinones
(Signature)

✓ Bobbie Hodges-Betts
(Print Name)

Bobbie Hodges Betts
(Signature)

✓ Shelley Schreiber
(Print Name)

Shelley Schreiber
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

SEIU / Dist. Negotiations.

8-31-99

9:30 AM.

11:20 AM.

✓ Chry Palmer

2 Mrs

✓ Merrill Byler

✓ Vanda McCauley

✓ Emma Schreiber

✓ Annie Hodgskott

✓ JAVIER RUEDA

✓ PHYLLIS GARRISON

✓ HECTOR QUINONES

✓ ALLEN FRISCHE

1999-2000

Mandated Costs

Curiale Dellaverson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|--------------|--------------|-------------|----------------|
| May 1, 2000 | 2.4 | 215.00 | 516.00 |
| | 4.1 | 175.00 | 717.5 |
| June | 1 | 215.00 | 215.00 |
| | 3.7 | 185.00 | 684.50 |
| | <hr/> 11.2 | | <hr/> 2,133.00 |

6/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C061500

MAKE CHECK PAYABLE TO:

Curiale Dellaverson Hirschfeld

DATE OF REQ.: 6/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,233.50

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,233.50 for legal services per invoice #13641.

May 2000

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
| | |

| |
|------------|
| 1,233.50 |
| |
| |
| \$1,233.50 |

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

06/12/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-002
Invoice No. 13641

Name of matter: Sdiane Adamz-Bogus

| | |
|---------------------------------|------------|
| Total for professional services | \$1,233.50 |
| Total current fees and costs | \$1,233.50 |
| Total amount due and payable | \$1,233.50 |

[Handwritten signature]
6/14/00

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

May 2000

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP

FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.

06/12/00

Our File No. 30882-002
Invoice No. 13641

Name of matter: Sdiane Adamz-Bogus

| Atty | Services rendered | Hours | Amount |
|---------------------------------|---|-------|------------|
| 05/21/00 JS | Reviewed paperwork and strategized with Ms. Plaza de Jennings. | 0.5 | 107.50 ✓ |
| 05/30/00 CPDJ | Researched issue regarding settlement agreement. | 0.3 | 64.50 ✓ |
| JBC | Reviewed grievance documents; analysis of proposed settlement agreement. | 2.0 | 350.00 ✓ |
| 05/31/00 CPDJ | Review and analysis regarding settlement agreement; review and analysis regarding arbitrator selection. | 1.6 | 344.00 ✓ |
| JBC | Finished analysis of settlement agreement; prepared analysis of arbitration strike order. | 2.1 | 367.50 ✓ |
| Total for professional services | | 6.5 | \$1,233.50 |

| Summary | Hours | Rate | Amount |
|--------------------------|-------|--------|--------|
| Carmen Plaza de Jennings | 1.90 | 215.00 | 408.50 |
| Jeffrey Sloan | 0.50 | 215.00 | 107.50 |
| Jayne Benz Chipman | 4.10 | 175.00 | 717.50 |

8/3

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C071500

REQUEST NO.

MAKE CHECK PAYABLE TO:

Curiale Dellaverson Hirschfeld

DATE OF REQ.: 7/27/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 899.50

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$899.50 for legal services per Invoice #14253.

June 2000

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

| | | | | | |
|---|---|---|---|---|---|
| 1 | 4 | 4 | 0 | 2 | 0 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | |
|--|--|----------|
| | | 899.50 |
| | | |
| | | |
| | | |
| | | \$899.50 |

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

07/21/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-002
Invoice No. 14253

Name of matter: Sdiane Adamz-Bogus

| | |
|---------------------------------|----------------------------|
| Total for professional services | \$899.50 |
| Total current fees and costs | ----- \$899.50 ----- |
| Total amount due and payable | ----- \$899.50 ===== |

ok [Signature] 7/25/00

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

June 2000

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP

07/21/00

FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.

Our File No. 30882-002
Invoice No. 14253

Name of matter: Sdiane Adamz-Bogus

| | Atty | Services rendered | Hours | Amount |
|---------------------------------|------|---|-------|----------|
| 06/01/00 | CPDJ | Telephone call to Jane Enright; researched arbitrator strike order. | 0.3 | 64.50 ✓ |
| 06/04/00 | CPDJ | Review and analysis of Settlement Agreement issues. | 0.5 | 107.50 ✓ |
| 06/12/00 | CDS | Drafted settlement agreement | 2.8 | 518.00 ✓ |
| 06/13/00 | CDS | Revised/finalized settlement agreement | 0.9 | 166.50 ✓ |
| 06/17/00 | CPDJ | Follow up regarding settlement agreement. | 0.2 | 43.00 ✓ |
| Total for professional services | | | 4.7 | \$899.50 |

| Summary | Hours | Rate | Amount |
|--------------------------|-------|--------|--------|
| Carmen Plaza de Jennings | 1.00 | 215.00 | 215.00 |
| Charles D. Sakai | 3.70 | 185.00 | 684.50 |

Mandated Costs

Marilyn Kaplan

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-----------------|--------------|-------------|-----------------|
| July 1, 1999 | 13.25 | 150.00 | 1,987.50 |
| August | N/A | | |
| September | 11.25 | 150.00 | 1,687.50 |
| October | 32.75 | 150.00 | 4,912.50 |
| November | 28.5 | 150.00 | 4,275.00 |
| December | 36 | 150.00 | 5,400.00 |
| January 1, 2000 | 54.25 | 150.00 | 8,137.50 |
| February | 35.25 | 150.00 | 5,387.50 |
| March | 111.25 | 150.00 | 16,687.50 |
| April | 73.5 | 150.00 | 11,025.00 |
| May | N/A | | |
| June | 18.75 | 150.00 | 2,812.50 |
| | <hr/> 414.75 | | <hr/> 62,312.50 |

LAW OFFICE OF MARILYN KAPLAN

**115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589**

**FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
July 1999**

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|---|---|-------------|
| 7/21/99 | review notes regarding supervisory positions; telephone call with Greg Parman regarding same. | .5 ✓ |
| 7/22/99 | legal research regarding unit modification involving supervisory personnel; prepare documents regarding unit modification | 5.25 ✓ |
| 7/23/99 | meeting with Greg Parman and staff regarding PERB petition for unit modification | 7 ✓ |
| 7/30/99 | telephone call with Greg Parman regarding PERB petition for unit modification | .5 ✓ |
| TOTAL TIME 13.25 Hours | | |
| TOTAL FEES (13.25 HOURS @ \$150 PER HOUR) | | \$1,987.50 |
| COSTS: long distance calls (\$2.15) | | \$2.15 |
| TOTAL FEES AND COSTS | | \$1,989.65 |
| PREVIOUS BALANCE (6/99) | | \$1,505.01 |
| PAYMENT (7/8/99) | | \$2,332.50 |
| CREDIT | | \$827.94 |
| TOTAL DUE | | \$1161.71 |

[Handwritten signature]
8/12/99

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C080899

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 8/24/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,161.71

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,161.71 for legal services for the month of July, 1999,
per attached invoice.

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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Foothill/DeAnza Community College District
Statement -September 1999
Page 2

| | | |
|---------|---|------------|
| 9/30/99 | meeting with SEIU regarding supervisory positions | 4 ✓ |
| | TOTAL TIME 11.75 ^{11.25} Hours | |
| | TOTAL FEES (11.75 HOURS @ \$150 PER HOUR) | \$1,762.50 |
| | COSTS: long distance calls (\$4.16) legal research (\$5.85) postage (\$1.65) copies (\$0.60) | \$12.26 |
| | TOTAL FEES AND COSTS | \$1,774.76 |
| | PREVIOUS BALANCE (8/99) | \$6,996.34 |
| | PAYMENT (9/15/99) | \$6,696.34 |
| | TOTAL DUE | \$2,074.76 |

OK 10/1-99

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 September 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|---------------|
| 9/7/99 | telephone call with Greg Parman regarding SEIU meeting and regarding Fountaine matter | .25 ✓ |
| 9/8/99 | review request for audit information and prepare response | .5 |
| 9/9/99 | telephone call with Greg Parman regarding conversation with SEIU about petition for unit modification; telephone call to PERB regarding petition for unit modification | .5 ✓ |
| 9/13/99 | telephone call with Jerelyn Gelt of PERB regarding extension of time for SEIU to file response to petition for unit modification | .25 ✓ |
| | review proposed draft evaluation of Fountaine | .5 ✓ |
| 9/14/99 | telephone call with Greg Parman regarding extension of time for SEIU to file response to petition for unit modification | .25 ✓ |
| | telephone calls with Greg Parman regarding Fountaine | .25 ✓ |
| 9/23/99 | meeting with Greg Parman and Tom Conom regarding Fountaine | 2.75 ✓ |
| 9/28/99 | review documents from Tom Conom regarding Fountaine; legal research regarding release of complaints and documents; telephone call with Greg Parman regarding Fountaine; telephone call with Tom Conom regarding Fountaine | 2.5 ✓ |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
October 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-----------------|
| 10/1/99 | telephone call with Greg Parman regarding SEIU meeting and regarding Fountaine matter; telephone call with Tom Conom regarding Fountaine matter | 0.5 ✓ |
| 10/11/99 | telephone call with Greg Parman regarding meeting with Tom Conom regarding Fountaine matter and SEIU position | 0.25 ✓ |
| 10/12/99 | telephone call with audit department regarding July 1998 statement | 0.25 |
| 10/14/99 | review documents and notes regarding Fountaine matter; prepare notice of investigation, chronologies and questions for interrogation | 4.5 ✓ |
| 10/15/99 | meeting with Greg Parman and Tom Conom regarding Fountaine matter and SEIU position | 5.5 ✓ |
| 10/17/99 | review documents and notes regarding Fountaine matter; revise and prepare chronologies and questions for interrogation | 3.75 ✓ |
| 10/18/99 | telephone call with Tom Conom regarding Fountaine matter; telephone call with Greg Parman regarding Fountaine matter | 0.5 ✓ |
| 10/19/99 | telephone call with Greg Parman regarding Fountaine matter; telephone call with Tom Conom regarding Fountaine matter | 0.75 ✓ |
| 10/20/99 | prepare for and attend meeting with SEIU regarding supervisory positions | 5.5 ✓ |

| | | |
|----------|---|-----------------------|
| 10/21/99 | telephone call with Greg Parman regarding Fountaine matter (0.5) | 1.0 ✓ |
| 10/22/99 | Telephone call with Greg Parman regarding Fountaine investigation (0.5) | 1.0 ✓ |
| 10/25/99 | review revisions and additions by Tom Conom and revise chronologies and questions for Fountaine investigation | 3.0 ✓ |
| 10/26/99 | review comments to chronologies and questions from Tom Conom; telephone call with Tom Conom regarding reply to correspondence from counsel from Fountaine | 4.0 ✓ |
| 10/28/99 | review comments to chronologies and questions from Tom Conom; telephone call with Tom Conom regarding telephone call with counsel for Fountaine; legal research regarding legal provisions of police conduct; revise chronologies and questions | 2.5 ✓ |
| | telephone call with Greg Parman regarding Fountaine | |
| | telephone call with Ton Conom regarding same (1.5) | |
| | prepare SEIU MOU; prepare letter to PERB (1) | |
| | TOTAL TIME 33 Hours | \$4,950 |
| | TOTAL FEES (33 Hours @ \$150 per Hour) | \$88.75 |
| | COSTS: telephone (\$3.03); postage (\$0.33); copies (\$85.39) | \$5,038.75 |
| | TOTAL FEES AND COSTS | \$2,074.76 |
| | PREVIOUS BALANCE (9/99) | \$2,074.76 |
| | PAYMENT(10/24/99) | \$5,038.75 |
| | BALANCE DUE | |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
November 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 11/1 | SEIU meeting; meeting with Greg Parman regarding materials for supervisory meetings (4) | |
| | meeting with Tom Conom regarding Fountaine investigation report (2) | 6 ✓ |
| 11/2 | review SEIU meeting notes; review SEIU contract; prepare materials for SEIU supervisory meetings | 2.5 ✓ |
| 11/3 | legal research regarding due process; prepare memorandum regarding same; telephone call with Greg Parman regarding same; revise and finalize letter to PERB regarding SEIU supervisory positions | 1.25 ✓ |
| 11/4 | review and revise transcript of Fountaine investigation | 1.5 ✓ |
| 11/5 | telephone calls with Jerelyn Gelt of PERB regarding petition for unit modification | .5 ✓ |
| 11/8 | review order from PERB regarding unit modification; telephone call with Greg Parman regarding same (.25) | |
| | telephone call with Greg Parman regarding transcript of investigation (.25) | .5 ✓ |
| 11/9 | review e-mail correspondence from Tom Conom; review e-mail correspondence from Greg Parman | .5 ✓ |

12/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C121599

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 12/16/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 4,866.40

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$4,866.40 for legal services for the month of November, 1999,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| 11/15 | review e-mail from Greg Parman regarding dates for SEIU negotiations; telephone call with Greg Parman regarding same (.25) | |
| | telephone call with Tom Conom regarding Fountaine investigation report (.25) | .5 ✓ |
| 11/16 | telephone conference with Tom Conom regarding Fountaine investigation report; review departmental documents from Tom Conom; telephone conference with Tom Conom regarding same | 1.75 ✓ |
| 11/17 | team meeting regarding SEIU negotiations (4.5) | |
| | review documents from Tom Conom regarding additional interviews in connection with Fountaine investigation (.5) | 5 ✓ |
| 11/18 | telephone conference with Tom Conom regarding Fountaine investigation report; review Fountaine investigative report documents from Tom Conom | .75 ✓ |
| 11/22 | prepare for and attend SEIU negotiations | 6.5 ✓ |
| 11/23 | review documents from Tom Conom regarding Fountaine; telephone call with Tom Conom regarding same | 1.25 ✓ |

TOTAL TIME 28.5 Hours

TOTAL FEES (28.5 Hours @ \$150 per Hour) \$4275

COSTS: telephone (\$22.62); postage (\$17.07); copies (\$17.03); transcription costs (\$430.09); legal research (\$104.59) \$591.40

TOTAL FEES AND COSTS \$4866.40

PREVIOUS BALANCE (10/99) \$5038.75

PAYMENT (11/10/99) \$5038.75

BALANCE DUE \$4,866.40

Handwritten signature and initials, possibly 'J. G.' or similar, written in black ink.

LAW OFFICE OF MARILYN KAPLAN

115 Alvarado Road

Berkeley, CA 94705

(510) 845-3500

Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT

STATEMENT OF FEES AND COSTS

December 1999

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 12/1 | prepare for and attend meeting with SEIU negotiation team | 5.5 ✓ |
| 12/6 | prepare for and attend meeting with negotiation team and SEIU negotiations | 7 ✓ |
| 12/7 | telephone call with Greg Parman regarding negotiations | .5 ✓ |
| 12/9 | prepare for and attend meeting with negotiation team and SEIU negotiations | 6.75 ✓ |
| 12/15 | telephone call with Greg Parman regarding supervisory positions | .5 ✓ |
| 12/16 | telephone call with Tom Conom regarding reports of internal investigations of Fountaine; review drafts of internal investigation reports | 1.5 ✓ |
| 12/20 | legal research regarding contractor supervision of classified staff (1); telephone call with Greg Parman regarding reports of internal investigations of Fountaine; telephone call with office of Tom Conom regarding reports (.25) | 1.25 ✓ |
| 12/29 | legal research regarding contractor supervision of classified staff | 2.25 ✓ |
| 12/30 | review revised reports of internal investigations of Fountaine; review work summary of Fountaine; prepare outline of notice of termination; begin drafting notice of termination | 6 ✓ |

1/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO.

C012000

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 1/18/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 5,454.31

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
Check in the amount of \$5454.31 for legal services for the month of
December, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

Table with 3 columns: Requested By, Approved By, Amount. Values include 144020, 5042, and 5,454.31.

12/31

prepare notice of termination; prepare memorandum
to Tom Conom and Greg Parman regarding same

4.75 ✓

TOTAL TIME 36 Hours

TOTAL FEES (36 Hours @ \$150 per Hour)

\$5400.00

COSTS: telephone (\$7.95); postage (\$.77)
copies (\$15.25); legal research (\$30.34)

\$54.31

TOTAL FEES AND COSTS

\$5454.31

PREVIOUS BALANCE (11/99)

\$4866.40

PAYMENT (12/17/99)

\$4866.40

BALANCE DUE

\$5454.31

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S

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
 STATEMENT OF FEES AND COSTS
 February 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 2/1 | telephone calls with Tom Conom regarding Fountaine hearing dates; telephone call with Greg Parman regarding Fountaine documents and personnel file | .5 ✓ |
| 2/3 | telephone calls with Tom Conom regarding Fountaine preparation and hearing dates; telephone call with Steven Welty regarding Fountaine hearing dates; telephone call with Joan Harrison regarding Fountaine hearing dates | .75 ✓ |
| 2/4 | telephone call with Steven Welty regarding Fountaine hearing dates; telephone call with Tom Conom regarding Fountaine hearing dates (.25) | |
| | telephone call with Kirk Murray at West Valley/ Mission Community College District regarding SEIU negotiator and supervisory unit (.5) | .75 ✓ |
| 2/7 | telephone call with Joan Harrison regarding notice of Fountaine hearing dates; telephone call with Greg Parman regarding Fountaine hearing dates (.25) | |
| | prepare MOU and revised Article 18 for SEIU negotiations and counterproposal; telephone call with Greg Parman regarding SEIU negotiations and counterproposal (.5) | .75 ✓ |
| 2/8 | prepare for and attend meeting with negotiation team; attend SEIU negotiations; attend post-negotiation meeting regarding counterproposal | 10 ✓ |

3/n

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C031600

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 3/10/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 5,735.95

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
Check in the amount of \$5735.95 for legal services for February 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| 2/10 | review documents from personnel file of John Fontaine; prepare correspondence to opposing counsel regarding documents and hearing procedures (1.75) | |
| | telephone call with Rhoda of Payroll Services regarding employment of non-resident alien (.25) | |
| | prepare revised MOU and revised Article 18 for SEIU negotiations and counterproposal (.75) | 2.50 2.75 |
| 2/11 | review correspondence from Joan Harrison regarding Fontaine hearing (.25) | |
| | review I-9 form and supporting documents; legal research regarding taxation issues; telephone call with Rhoda of Payroll Services regarding employment of non-resident alien (.1) | .25 1.25 |
| 2/14 | prepare for and attend meeting with negotiation team; attend SEIU negotiations; attend post-negotiation meeting | 10.75 ✓ |
| 2/15 | telephone call with Joan Harrison regarding Fontaine hearing; telephone call to Steven Welty, attorney for John Fontaine, regarding Fontaine hearing dates | .5 ✓ |
| 2/17 | telephone conference with Joan Harrison regarding Fontaine hearing | .5 ✓ |
| 2/22 | prepare for and attend meeting with negotiation team; attend SEIU negotiations | 6.75 ✓ |
| 2/24 | review correspondence from Joan Harrison regarding Fontaine hearing; prepare documents for and correspondence to Joan Harrison | .75 ✓ |
| 2/28 | telephone call with Greg Parman regarding SEIU negotiations | .5 ✓ |

TOTAL TIME 36.5 Hours

TOTAL FEES (Hours @ \$150 per Hour) \$5,475.00

COSTS: telephone (\$14.94); postage (\$30.32)
copies (\$73.17); legal research (\$142.52) \$260.95

TOTAL FEES AND COSTS \$5,735.95

PREVIOUS BALANCE (1/00) \$ 11,073.90

PAYMENT (02/14/00) \$ 11,073.90

BALANCE DUE **\$5,735.95**

3/7/00
K
G

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
June 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-----------------|
| 6/6 | review telephone message from opposing counsel regarding John Fountaine; review email from Tom Conom; telephone call to Greg Parman; telephone call to Tom Conom | .75 ✓ |
| 6/13 | review correspondence from opposing counsel regarding John Fountaine hearing; telephone call to opposing counsel; telephone call to Tom Conom; telephone call with Greg Parman | .75 ✓ |
| 6/15 | telephone call with Greg Parman regarding SEIU negotiations (.25) | |
| | review correspondence from opposing counsel regarding John Fountaine hearing (.5) | |
| 6/16 | meeting with Greg Parman regarding SEIU negotiations | 4 ✓ |
| 6/20 | telephone call with opposing counsel regarding John Fountaine hearing | .25 ✓ |
| 6/21 | review material regarding IWEP tax issues; review federal and state tax material; prepare correspondence to Marlene Cowan regarding IWEP tax issues | 5.25 |
| 6/23 | prepare e-mail messages to Greg Parman and Tom Conom regarding John Fountaine hearing | .25 ✓ |
| 6/26 | review e-mail from Tom Conom; telephone call with Joan Harrison regarding hearing; telephone call with opposing counsel regarding hearing; prepare | |

7/24/01

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C070700

MAKE CHECK PAYABLE TO:

Marilyn Kaplan

DATE OF REQ.: 7/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 3,682.95

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$3,682.95 for legal services for June, 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

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| \$3,682.95 |

e-mail to Tom Conom regarding hearing; telephone call with court reporter regarding transcript; telephone call to Judy McAlpin regarding interview by private investigator, scheduling; prepare e-mail to Greg Parman regarding hearing and scheduling (1.5)

review correspondence from Marlene Cowan and revised IWEP Tax Guide for employers (~~1.5~~)

telephone call with Greg Parman regarding SEIU negotiations (.25)

1.75
~~2.25~~

6/27

review e-mail from Tom Conom; review e-mail from Greg Parman; telephone call with Joan Harrison regarding hearing; telephone call with court reporter regarding transcript; telephone call with Joan Harrison regarding hearing transcript; prepare correspondence regarding hearing; telephone call with office of opposing counsel regarding change in hearing date

1.75 ✓

6/28

telephone call with opposing counsel regarding change in hearing date; telephone call with Joan Harrison regarding change in hearing date; prepare e-mail to Tom Conom regarding change in hearing date; telephone call with Judy McAlpin regarding interview by private investigator; telephone call with Joan Harrison regarding hearing transcript; telephone call to Greg Parman regarding change in hearing date; prepare e-mail to Greg Parman regarding change in hearing date; prepare correspondence regarding change in hearing date

2.25 ✓

6/29

meeting with team regarding SEIU negotiations; SEIU negotiations

7 ✓

TOTAL TIME ^{18.75}~~24.5~~ HOURS

TOTAL FEES (24.5 Hours @ \$150 per Hour) \$3,675

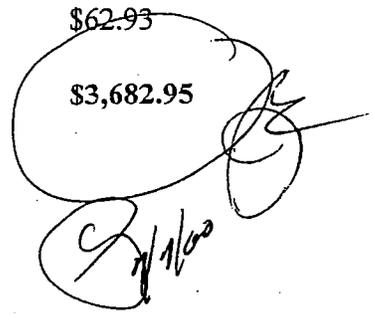
COSTS: phone (\$6.13); postage (\$1.32); copies (\$0.50) \$7.95

TOTAL FEES AND COSTS \$3,682.95

PREVIOUS BALANCE \$62.93

PAYMENT (6/23/00) \$62.93

BALANCE DUE \$3,682.95



A handwritten signature is written over the \$3,682.95 amount. Below the signature, the date "6/1/00" is written.

1999-2000

Mandated Costs

Littler Mendelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-----------------|--------------|-------------|----------------|
| July 1, 1999 | 0.75 | 175.00 | 131.25 |
| | 2.00 | 125.00 | 250.00 |
| August | 10.50 | 125.00 | 1,312.50 |
| | 2.50 | 175.00 | 437.50 |
| September | N/A | | |
| October | 23.00 | 125.00 | 2,875.00 |
| | 3.75 | 175.00 | 656.25 |
| November | 2.50 | 125.00 | 312.50 |
| | 2.25 | 175.00 | 393.75 |
| December | 0.75 | 125.00 | 93.75 |
| | 0.50 | 200.00 | 100.00 |
| January 1, 2000 | 1.50 | 200.00 | 300.00 |
| February | 2.25 | 210.00 | 472.50 |
| March | 0.25 | 210.00 | 52.50 |
| April | 2.75 | 135.00 | 371.25 |
| | 2.25 | 210.00 | 472.50 |
| May | 0.5 | 135.00 | 67.50 |
| June | 0.75 | 210.00 | 157.50 |
| | <hr/> 58.75 | | <hr/> 8,456.25 |

1999-2000

Mandated Costs

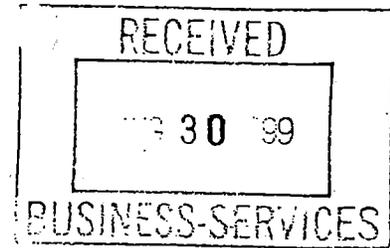
Littler Mendelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-------------------|--------------|-------------|--------------|
| * July 1, 1999 | | | |
| August | 10.50 | 125.00 | 1,312.50 |
| | 2.50 | 175.00 | 437.50 |
| September | N/A | | |
| October | 23.00 | 125.00 | 2,875.00 |
| | 3.75 | 175.00 | 656.25 |
| November | 2.50 | 125.00 | 312.50 |
| | 2.25 | 175.00 | 393.75 |
| December | 0.75 | 125.00 | 93.75 |
| | 0.50 | 200.00 | 100.00 |
| * January 1, 2000 | | | 300.00 |
| February | 2.25 | 210.00 | 472.50 |
| March | 0.25 | 210.00 | 52.50 |
| April | 2.75 | 135.00 | 371.25 |
| | 2.25 | 210.00 | 472.50 |
| May | 0.5 | 135.00 | 67.50 |
| June | 0.75 | 210.00 | 157.50 |
| | <hr/> | | <hr/> |
| | 54.50 | | 8,075.00 |

* requested detailed invoices

dt

10/20/00



August 25, 1999

July 1999

MR. JIM KELLER
 VICE CHANCELLOR FOR BUSINESS SERVICES
 FOOTHILL-DE ANZA COMMUNITY COLLEGE
 DISTRICT
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CA 94022
 PRIVILEGED AND CONFIDENTIAL

For legal services through July 31, 1999

***** Summary *****

Invoice # 2663823 1109
 Client Code: 015840

| | | |
|---------------------------------|-------------|------------------|
| GENERAL | 015840.1000 | |
| Total Fees for this Matter: | | \$ 131.25 |
| Total Expenses for this Matter: | | 4.08 |
| Total for this Matter: | | <u>\$ 135.33</u> |
| BUSINESS OFFICE | 015840.1008 | |
| Total Fees for this Matter: | | \$ 218.75 |
| Total for this Matter: | | <u>\$ 218.75</u> |
| HUMAN RESOURCES | 015840.1021 | |
| Total Fees for this Matter: | | \$ 756.25 |
| Total Expenses for this Matter: | | 1.87 |
| Total for this Matter: | | <u>\$ 758.12</u> |

Summary of outstanding invoices:

| Invoice | Invoice | Payments | Remaining |
|---------|---------|----------|-----------|
| Number | Amount | Applied | Balance |

9113

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C081399

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ.: 8/31/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,112.20

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,112.20 for legal services for the month of July, 1999, per
attached invoice #2663823.

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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LITTLER MENDELSON[®]

A PROFESSIONAL CORPORATION

2

FOOTHILL-DE ANZA COMMUNITY COL

2663823

7/27/99 2659260 \$2604.82 \$.00 \$2604.82

Total Past Due Balance:
Total Current Charges:

\$ 2,604.82
\$ 1,112.20

TOTAL AMOUNT DUE:

\$ 3,717.02

LITTLER MENDELSON[®]
A PROFESSIONAL CORPORATION

July 1999

3

FOOTHILL-DE ANZA COMMUNITY COL

2663823

August 25, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through July 31, 1999

Invoice # 2663823 1109
Client Code: 015840

GENERAL 015840.1000

| DATE | ATTY | HOURS | DESCRIPTION |
|---------|------|-------|---|
| 7/21/99 | RMN | 0.75 | Review faxed documents re soccer coach running unofficial camp on school grounds; assess potential liability aspects re same; telephone conference with Will Coursey re same. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEES |
|----------------------------------|-------------|--------|------------------|
| Richard M. Noack Shareholder-Prt | 0.75 | 175.00 | \$ 131.25 |
| TOTALS | 0.75 | | \$ 131.25 |

Total Fees for this Matter: \$ 131.25

Expenses:

| | |
|--------------------|------|
| Duplication | 4.05 |
| Telephone-Equitrac | .03 |

Total Expenses for this Matter: \$ 4.08

Total for this Matter: \$ 135.33

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2663823

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 07/14/99 | PPW | 0.25 | Review letter from Vice Chancellor Jim Keller requesting confirmation letter to auditors and specifying dollar amounts constituting a material contingent liability. |
| 07/16/99 | PPW | 1.00 | Check with other attorneys working on matters for district in order to obtain information for auditors' letter; prepare letter to auditors Perry Smith re pending litigation which could lead to material contingent liabilities; revise letter; do preliminary review of faxes sent by Will Coursey about contracts for short course instructors and temporary employees; telephone conference with Will Coursey re community short course instructors and their status. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|-----------|
| Patricia P. White | Shareholder-Prt | 1.25 | 175.00 | \$ 218.75 |
| | TOTALS | 1.25 | | \$ 218.75 |

Total Fees for this Matter: \$ 218.75

Total for this Matter: \$ 218.75

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 07/01/99 | PPW | 0.50 | Telephone calls from and to Jane Enright re question about Avakian severance agreement; revise severance agreement to clarify release and answer question re continuation coverage. |
| 07/01/99 | JVP | 1.50 | Review California Education Code re discipline of certificated employees. |

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5

FOOTHILL-DE ANZA COMMUNITY COL

2663823

11/02/99 JVP 2.00 ✓ Legal research re the California Education Code's procedures for termination and non-renewal of contract for academic employees. Review existing policy re same.
07/09/99 JVP 1.50 ✓ Revise academic termination policy.
07/13/99 PPW 0.25 ✓ Telephone conference with Jane Enright re one more modification to Avakian severance agreement.

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|---------------------|-----------------|-------|--------|-----------|
| John V. Picone, III | Associate | 5.00 | 125.00 | \$ 625.00 |
| Patricia P. White | Shareholder-Prt | 0.75 | 175.00 | \$ 131.25 |
| | TOTALS | 5.75 | | \$ 756.25 |

Total Fees for this Matter: \$ 756.25

Expenses:

Postage 1.87

Total Expenses for this Matter: \$ 1.87

Total for this Matter: \$ 758.12

Total Current Charges: \$ 1,112.20

***** PLEASE SEE FOLLOWING PAGE FOR OUTSTANDING BALANCES *****

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

FOOTHILL-DE ANZA COMMUNITY COL

2668646

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 08/11/99 | PPW | 0.25 | Review letter from arbitrator Jil Dalesandro re scheduling of judicial arbitration |
| 08/17/99 | JVP | 0.50 | Draft letter to the arbitrator re the hearing schedule. Revise same. Telephone conference with Mr. Tade re the arbitration and a possible motion to consolidate. |
| 08/25/99 | JVP | 0.25 | Draft letter confirming new arbitration date. |
| 08/26/99 | JVP | 0.50 | Draft message to Mr. Parman re discovery responses. Revise same. |
| 08/28/99 | JVP | 0.25 | Draft message to Mr. Parman re discovery responses. Revise same. |
| 08/29/99 | JVP | 1.50 | Draft Defendants' response to the Plaintiffs' first request for production. |
| 08/30/99 | JVP | 1.00 | Revise Defendants' response to the Plaintiffs' first request for production. |
| 08/30/99 | PPW | 0.25 | Review plaintiffs' request for identification and production of documents sent by opposing counsel Tade. |

----- TIME AND FEE SUMMARY -----

John V. Picone, III
Tricia P. White

Associate
Shareholder-Prt

| HOURS | RATE | FEE |
|-------|--------|-----------|
| 4.00 | 125.00 | \$ 500.00 |
| 0.50 | 175.00 | \$ 87.50 |

TOTALS 4.50 \$ 587.50

Total Fees for this Matter: \$ 587.50

Expenses:
Fax 10.50

Total Expenses for this Matter: \$10.50

Total for this Matter: \$ 598.00

SHIRLEY, SHIRLEY

015840.1045

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

FOOTHILL-DE ANZA COMMUNITY COL

2668646

Human Resources

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 08/04/99 | JVP | 1.25 | ✓ Revise administrator's employment policies. Draft complaint procedure. Revise same. |
| 08/05/99 | JVP | 0.50 | ✓ Revise administrator discipline policy. |
| 08/06/99 | PPW | 0.75 | ✓ Continue review and revision of policies for administrators' handbook. |
| 08/09/99 | JVP | 3.50 | ✓ Legal research re the exemption for persons employed pursuant to section 72411 of the Education Code (employment of administrators) from the termination procedures specific in section 87660 (termination of tenured faculty). |
| 08/09/99 | PPW | 1.00 | ✓ Telephone conference with Jane Enright re policies governing administrators; conference with John Picone re legislative changes affecting academic administrators and differences between educational administrators with multi-year contracts and other administrators; review statutes. |
| 08/11/99 | JVP | 1.00 | ✓ Revise the classified administrator discipline procedure. Draft letter to Ms. Enright re policy revision. Revise same. |
| /12/99 | JVP | 0.25 | ✓ Final revision to the administrator policies. |
| /12/99 | PPW | 0.25 | ✓ Do final revisions of letter and policies for administrators' handbook. |

----- TIME AND FEE SUMMARY -----*

John V. Picone, III
Patricia P. White

Associate
Shareholder-Prt

| HOURS | RATE | FEE |
|-------|--------|-----------|
| 6.50 | 125.00 | \$ 812.50 |
| 2.00 | 175.00 | \$ 350.00 |

TOTALS

8.50

\$1,162.50

Total Fees for this Matter:

\$1,162.50

Expenses:

90.00

08/31/99 Computer Research, 8/23 J PICONE

\$90.00

Total Expenses for this Matter:

\$1,252.50

Total for this Matter:

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C100699

10/15

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 10/13/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 2,076.23

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$2076.23 for legal serv ices for the month of August, 1999, per

Invoice #2668646 in Business Services.

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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| | | \$2,076.23 |

OCT - 4 1999

BUSINESS-SERVICES
2668646

3

FOOTHILL-DE ANZA COMMUNITY COL

September 29, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through August 31, 1999

Invoice # 2668646 1109

Client Code: 015840

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 08/25/99 | PPW | 0.25 | Telephone conference with Will Coursey re community service instructor contracts and MOU's; also discuss our contract. |
| 8/30/99 | PPW | 1.00 | Review draft of extensive Academic Personnel Consulting Project report. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEEES |
|--------------------------------------|-------|--------|-----------|
| Victoria P. White Shareholder-Prt | 1.25 | 175.00 | \$ 218.75 |
| TOTALS | 1.25 | | \$ 218.75 |
| Legal Fees for this Matter: | | | \$ 218.75 |
| Total for this Matter: | | | \$ 218.75 |

RESOURCES

015840.1021

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

FOOTHILL-DE ANZA COMMUNITY COL

2678217

November 18, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through October 31, 1999

Invoice # 2678217 1109
Client Code: 015840

GENERAL

015840.1000

Expenses:

| | |
|---|--------|
| Telephone-Equitrac | 0.04 |
| 10/99 Computer Research, 10/22 J PICONE | 60.00 |
| 10/99 Computer Research, 10/19 J PICONE | 171.25 |

Total Expenses for this Matter:

\$ 231.29

Total for this Matter:

\$ 231.29

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 10/06/99 | SBK | 0.25 | Review of hypotheticals for possible ADA related hypotheticals for the ADA presentation. |

12/8

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C120399

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 12/2/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 3,816.18

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

| |
|--|
| Check in the amount of \$3,816.18 for legal services for the month of October, 1999, |
| per Invoice #2678217 in Business Services. |
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REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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| | | \$3,816.18 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2678217

- 10/14/99 JVP 0.25 ✓ Devise research plan the issue of whether or not the job abandonment provision in the SEIU contract implicates an employee's right to a Skelly hearing under the Education Code.
- 10/14/99 PPW 1.00 ✓ Telephone call to Greg Parman re providing opportunity for Skelly hearing to employee who abandoned his position prior to effective termination of employee; review letter which was sent to Melanie Thomas on October 12, 1999 re abandonment of position; telephone conference with Greg Parman re offering Skelly hearing to employee; review draft of new letter re separation from employment and due process hearing.
- 10/19/99 PPW ~~0.50~~ ✓ Review demands of students working at De Anza College Bookstore to organize; review letters of support from student organizations and letter from IWW organizer; telephone conference with Greg Parman re same; review issues with Dan Muller.
- 10/19/99 DJM2 3.00 ✓ Review union materials; begin legal research re the right of temporary employees' to organize.
- 10/20/99 DJM2 7.00 ✓ Legal research re bargaining rights of student bookstore employees; begin draft of memorandum re same.
- 10/21/99 PPW 1.00 ✓ Review research memorandum and PERB and NLRB and California court of appeal cases re students as "employees" for purposes of representation by a union.
- 10/21/99 DJM2 7.00 ✓ Complete legal research re and memorandum re organizing by student employees.
- 10/22/99 PPW 0.75 ✓ Revise opinion letter to Greg Parman re case of first impression regarding whether students who work part time in campus bookstore as part of financial aid arrangement have representation rights under EERA; telephone conference with Greg Parman re same; advise that there is an argument based on NLRB precedent that students under these circumstances are not considered "employees" for purposes of EERA; also describe the differences between EERA and HEERA on this point.
- 10/26/99 PPW ~~0.25~~ Telephone conference with Greg Parman re COBRA question about qualifying event.

----- TIME AND FEE SUMMARY -----*

| | HOURS | RATE | FEE | |
|-------------------|-----------------|----------------------|--------|------------|
| Daniel J. Muller | Associate | 17.00 | 125.00 | \$2,125.00 |
| J. V. Picone, III | Associate | 0.25 | 125.00 | \$31.25 |
| Isabella P. White | Shareholder-Prt | 3.25 3.50 | 175.00 | \$ 612.50 |
| Sandra B. Kloster | Shareholder-Prt | 0.25 | 175.00 | \$43.75 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2678217

TOTALS 21.00 \$2,812.50

Total Fees for this Matter: \$2,812.50

Total for this Matter: \$2,812.50

SEX HARASSMENT TRAINING WRKSHP. 015840.1022

Expenses:-

Postage 1.21
9/99 Travel-Mileage - - SANDRA B. KLOSTER 09/15 TO 8.68
GIVE PRESENTATION ON SEXUAL HARASSMENT AND
DIVERSITY - 28 MILES

Total Expenses for this Matter: \$ 9.89

Total for this Matter: \$ 9.89

AGLIPAY LAWSUIT 015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 10/05/99 | JVP | 2.50 | Legal research re consolidation of similar claims under California rule of Civil Procedure 1048. Draft letter to Ms. Dalesandro re taking the arbitration off calendar pending the motion to consolidate. Revise same. Draft letter to Mr. Tade re consolidation and discovery. Revise same. |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

5

FOOTHILL-DE ANZA COMMUNITY COL

2678217

| | | | |
|----------|-----|------|--|
| 10/06/99 | PPW | 0.25 | Telephone conference with Jane Enright re opposing counsel filing motion to consolidate Aglipay lawsuit with Banaag lawsuit; advise that court will probably grant motion and would be waste of money to fight it; obtain authorization from Ms. Enright to stipulate to consolidation, take Aglipay arbitration scheduled for next week off calendar and agree to send consolidated cases to arbitration. |
| 10/06/99 | JVP | 0.50 | Telephone conference with Ms. Enright re consolidation. Draft letter to Mr. Tade re same. |
| 10/08/99 | JVP | 0.25 | Revise letter to Mr. Tade re stipulations. |
| 10/14/99 | JVP | 0.25 | Telephone conference with Mr. Tade's office re stipulations. |
| 10/15/99 | JVP | 0.50 | Review letter from Mr. Tade re stipulations. Draft letter to Mr. Tade re stipulations and discovery. |
| 10/25/99 | JVP | 1.50 | Review proposed stipulation for consolidation submitted by opposing counsel. Legal research re partial consolidation under California Code of Civil Procedure section 1048(a). |
| 10/26/99 | JVP | 0.25 | Revise letter to Mr. Cottrell re status of the case. |

-----TIME AND FEE SUMMARY-----*

| | |
|---------------------|-----------------|
| John V. Picone, III | Associate |
| Patricia P. White | Shareholder-Prt |

| HOURS | RATE | FEES |
|-------|--------|-----------|
| 5.75 | 125.00 | \$ 718.75 |
| 0.25 | 175.00 | \$43.75 |

| | | |
|---------------|------|-----------|
| TOTALS | 6.00 | \$ 762.50 |
|---------------|------|-----------|

Total Fees for this Matter: \$ 762.50

Total for this Matter: \$ 762.50

Total Current Charges: \$3,816.18

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

Jane

FOOTHILL-DE ANZA COMMUNITY COL

2682901

Nov

December 17, 1999

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through November 30, 1999

Invoice # 2682901 1109
Client Code: 015840

HUMAN RESOURCES

015840.1021

| D. | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 11/04/99 | PPW | 0.50 | Telephone conference with Greg Parman re whether employer must give right of post termination formal hearing to employee who abandoned position and who had pretermination Skelly hearing; review California supreme court decision re due process rights when employee is absent without leave as distinct from a cause termination. |
| 11/05/99 | PPW | 0.50 | Review California Supreme Court case and subsequent case; telephone call to Greg Parman re opinion that under the SEIU "AWOL" provision and case law that employee is not entitled to post termination hearing when she abandoned position and that once District provided the pre termination Skelly hearing her due process rights were satisfied. |
| 1/05/99 | AMS | 0.50 | Checked case cite to make sure it was still good law. |
| 1/08/99 | PPW | 0.25 | Telephone conference with Greg Parman re response to Melanie advising her that district has provided her with all the due process which is due her and that she is not entitled to formal hearing. |

1/6

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C010300

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ.: 1/4/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 706.55

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$706.55 for legal services for the month of November, 1999,

per Invoice #2682901.

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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| | | \$706.55 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3 Foothill-De Anza Community Col 2682901

11/23/99 PPW 0.50 ✓ Telephone conference with Greg Parman re Union
grieving denial of post termination hearing for
Melanie Thomas who abandoned her position and
was deemed to have resigned under contract;
review grievance filed by SEIU on behalf of Ms.
Thomas.

11/29/99 PPW 0.25 ✓ Review Melanie Thomas' letter regarding her
work situation and job abandonment.

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEEES |
|---------------------|-----------------|-------|--------|-----------|
| Alexander M. Sperry | Associate | 0.50 | 125.00 | \$62.50 |
| Patricia P. White | Shareholder-Prt | 2.00 | 175.00 | \$ 350.00 |
| TOTALS | | 2.50 | | \$ 412.50 |

Total Fees for this Matter: \$ 412.50

Expenses:

Duplication 0.30

Total Expenses for this Matter: \$ 0.30

Total for this Matter: \$ 412.80

AGLIPAY LAWSUIT

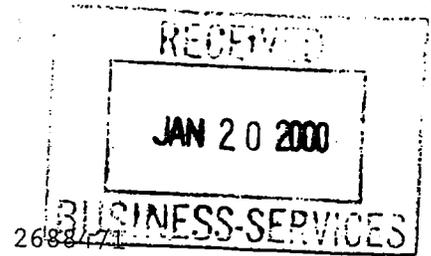
015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 11/15/99 | JVP | 0.25 | Draft letter to Mr. Lindstrom re stipulation to consolidate the actions. Revise same. |
| 11/16/99 | JVP | 1.75 | Telephone call to Mr. Tade re special appearance at the CMC. |
| 11/22/99 | PPW | 0.25 | Review arbitration review hearing order from court. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEEES |
|---------------------|-----------------|-------|--------|-----------|
| John V. Picone, III | Associate | 2.00 | 125.00 | \$ 250.00 |
| Patricia P. White | Shareholder-Prt | 0.25 | 175.00 | \$43.75 |

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION



FOOTHILL-DE ANZA COMMUNITY COL

Dec

January 17, 2000

Jane

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through December 31, 1999

Invoice # 2688471 1109
Client Code: 015840

GENERAL 015840.1000

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/08/99 | SBK | 0.25 | Preparation of letter to Office of Civil Rights regarding presentation covering provisions of the age discrimination act as it applies to students and telephone call with Jane Enright regarding same. |
| 12/13/99 | SBK | 0.50 | Telephone conference with Robin Moore regarding workplace violence training plans and follow up call with the seminar department and follow up calls to locate the workplace violence video and sample powerpoints. |
| 12/23/99 | SBK | 0.25 | Preparation of letter to Robin Moore and location of workplace violence video and materials for Ms. Moore. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|----------------------------------|-------|--------|-----------|
| andra B. Kloster Shareholder-Prt | 1.00 | 175.00 | \$ 175.00 |
| TOTALS | 1.00 | | \$ 175.00 |

Total Fees for this Matter: \$ 175.00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C020200

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ.: 2/1/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 418.75

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of 418.75 for legal charges for the month of December, 1999,
per attached invoice #2688471

REQUESTED BY: *Donna Toyohara*

APPROVED BY: _____

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| 1 4 4 0 2 0 | 5 0 4 2 | 418.75 |
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| | | \$418.75 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2688471

Total for this Matter:

\$ 175.00

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/22/99 | PPW | 0.25 | Telephone call from Will Coursey re prosecution of former book store employee for embezzlement. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEEES |
|--|-------|--------|-----------------------------------|
| Patricia P. White Shareholder-Prt | 0.25 | 200.00 | \$50.00 |
| TOTALS | | | 0.25 \$50.00 |

Total Fees for this Matter:

\$50.00

Total for this Matter:

\$50.00

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/01/99 | JVP | 0.25 | Draft letter to Mr. Tade regarding stipulation for consolidation. |
| 12/10/99 | JVP | 0.50 | Revise notice of judgment. Draft letter to Mr. Tade re same. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEEES |
|--|-------|--------|-----------------------------------|
| John V. Picone, III Associate | 0.75 | 125.00 | \$93.75 |
| TOTALS | | | 0.75 \$93.75 |

Total Fees for this Matter:

\$93.75

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2688471

Total for this Matter:

\$93.75

THOMAS, MELANIE - GRIEVANCE

015840.1047

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 12/02/99 | PPW | 0.50 | Prepare draft of district's response to resubmission of grievance requesting post-severance appeal; telephone conference with Greg Parman re same. |

-----TIME AND FEE SUMMARY-----

tricia P. White

Shareholder-Prt

| HOURS | RATE | FEE |
|-------|--------|-----------|
| 0.50 | 200.00 | \$ 100.00 |

TOTALS

0.50

\$ 100.00

Total Fees for this Matter:

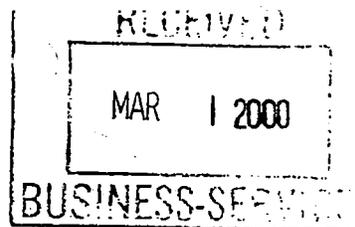
\$ 100.00

Total for this Matter:

\$ 100.00

Total Current Charges:

\$ 418.75



February 28, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

For legal services through January 31, 2000

***** Summary *****

Invoice # 2695586 1109
Client Code: 015840

HUMAN RESOURCES

Total Fees for this Matter:

Total for this Matter:

AGLIPAY LAWSUIT

Total Fees for this Matter:

Total for this Matter:

THOMAS, MELANIE - GRIEVANCE

Total Expenses for this Matter:

Total for this Matter:

Total Current Charges:

TOTAL AMOUNT DUE:

015840.1021

\$50.00

=====
\$50.00

015840.1039

\$ 300.00

=====
\$ 300.00

015840.1047

1.87

=====
~~\$ 1.87~~

\$ 351.87

\$ 351.87

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

3/14

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO.

C030200

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 3/1/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 351.87

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$351.87 for legal services per attached
Invoice #2695586.

REQUESTED BY: Donna Toyohara
APPROVED BY: _____

| | | | | | |
|---|---|---|---|---|---|
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RECEIVED
MAR 14 2000
BUSINESS SERVICES
2697849

FOOTHILL-DE ANZA COMMUNITY COL

Feb. N/A

Jane

March 13, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through February 29, 2000

Invoice # 2697849 1109
Client Code: 015840

HUMAN RESOURCES 015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-----------------|--|
| 02/02/00 | PPW | 1.00 | Attendance at meeting with Vice-Chancellor Jane Enright at college district office in Los Altos Hills to discuss recommendation to board not to renew contracts of two academic administrators. |
| 02/10/00 | PPW | 0.50 | Prepare notice to academic administrator of recommendation not to renew contract; revise notice. |
| 02/18/00 | PPW | 0.25 | Review Administrators Handbook re potential reassignment of nonreelected administrator to probationary faculty position; telephone calls from and to Jane Enright re same. |
| 02/21/00 | PPW | 0.50 | Telephone conferences with Jane Enright (2 calls) re academic administrator with unsatisfactory performance evaluation; discuss need to accept promptly administrator's resignation; discuss whether or not district would otherwise be required to offer three year administrator the right to move into a faculty position; also discuss board action to non-reelect Senzaki and place him on paid administrative leave for rest of contract year. |
| 02/24/00 | SBK | 1.25 | Review of and revision of of the Injury and Illness Prevention Program Workplace Violence Policy and Procedures. |

3/22/00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C032200

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 3/17/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,809.67

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$1,809.67 for legal services for the month of February, 2000
per Invoice #2697849 in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3 Foothill-De Anza Community Col 2697849

02/25/00 CG ~~2.50~~ Telephone conference with Sandy Kloster of Littler and Robin of client re preparing workplace violence prevention plan. Preparing same plan for client.
02/25/00 SBK ~~0.25~~ Telephone conference with Robin Moore and Cheryl Grede regarding the violence prevention policy and the Cal OSHA requirements.
02/28/00 CG ~~1.50~~ Preparing workplace violence prevention plan per Sandy Kloster of Littler and Robin of client.

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|-------------------|-----------------|-------------------|----------------------|
| Cheryl Grede | 4.00 | 175.00 | \$ 700.00 |
| Patricia P. White | 2.25 | 210.00 | \$ 472.50 |
| Sandra B. Kloster | 1.50 | 190.00 | \$ 285.00 |

TOTALS 7.75 \$1,457.50

Total Fees for this Matter: \$1,457.50

Expenses:

Duplication 0.30

Total Expenses for this Matter: \$ 0.30

Total for this Matter: \$1,457.80

Total Current Charges: \$1,457.80

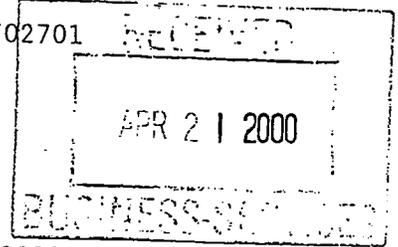
***** PLEASE SEE FOLLOWING PAGE FOR OUTSTANDING BALANCES *****

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION

Jane

FOOTHILL-DE ANZA COMMUNITY COL

2702701



March
N/A

April 19, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through March 31, 2000

Invoice # 2702701 1109
Client Code: 015840

HUMAN RESOURCES

015840.1021

| Date | ATTY | HOURS | DESCRIPTION |
|----------|------|-----------------|---|
| 03/01/00 | CG | 4.00 | Preparing workplace violence prevention plan per Sandy Kloster of Littler and Robin Moore of client. |
| 03/02/00 | CG | 2.00 | Preparing workplace violence prevention plan per Sandy Kloster of Littler and Robin Moore of client. |
| 03/03/00 | SBK | 0.75 | Review of and revision of the Workplace Violence Prevention Plan. |
| 03/07/00 | CG | 1.50 | Telephone conference with Robin Moore of client re edits to draft workplace violence prevention plan. |
| 3/07/00 | SBK | 0.25 | Telephone conference with Cheryl Grede regarding the revisions to the Workplace violence policy. |
| 3/10/00 | CG | 2.00 | Updating workplace violence prevention plan per comments from Robin Moore of client. |
| 3/13/00 | CG | 1.00 | Revising workplace violence prevention plan per comments from Robin Moore of client. |
| 3/14/00 | SBK | 2.25 | Preparation for the Workplace Violence Prevention workshop for the college and powerpoint presentation slides. |
| 3/15/00 | CG | 0.25 | Telephone conference with Robin Moore of client re workplace violence prevention plan. |
| 3/16/00 | SBK | 1.75 | Preparation for the presentation on Workplace Violence Prevention and review of the Workplace Violence policy and procedures for inclusion in the presentation. |

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
 (DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

5/10

CHECK
 REQUEST NO.

C050100

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 5/2/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 4,123.13

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$4,123.13 for legal services for the month of March, 2000,
 per Invoice #2702701 in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

3

FOOTHILL-DE ANZA COMMUNITY COL

2702701

| | | | |
|----------|-----|-----------------|--|
| 03/22/00 | SBK | 1.50 | Telephone conference with Cheryl Grede regarding the District's interest on shortening the workplace violence policy and areas that could be abbreviated as well as preparation of an executive summary with reference to the full policy. |
| 03/22/00 | CG | 1.00 | Telephone conference with Robin Moore of client re revisions to draft workplace violence prevention plan. |
| 03/22/00 | SBK | 0.25 | Telephone call with Robin Moore regarding the workplace violence plan and questions regarding student and visitor violence. |
| 03/27/00 | PPW | 0.25 | Telephone conference with Jane Enright re performance concerns related to De Anza College faculty member; schedule meeting to discuss initiation of process. |
| 03/29/00 | CG | 0.25 | Telephone conference with Robin Moore of client re workplace violence prevention plan and arrangements for meeting on same topic at Foothill College on March 31, 2000. |
| 03/29/00 | SBK | 0.75 | Legal research re the Fed OSHA and the CA Osha guidelines and recommendations for a violence prevention program and the types of duties and obligations of the employer and potential consequences if there is no plan. |
| 03/31/00 | CG | 3.50 | On-site conference with Robin Moore of client re workplace violence prevention plan. |
| 03/31/00 | SBK | 1.50 | Telephone conference with Cheryl Grede regarding the changes to the Workplace Violence Prevention policy. Preparation of additional presentation for the Management Assessment Team training requested. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|------------|
| Cheryl Grede | Other Tmkeepers | 15.50 | 175.00 | \$2,712.50 |
| Patricia P. White | Shareholder-Prt | 0.25 | 210.00 | \$52.50 |
| Sandra B. Kloster | Shareholder-Prt | 9.00 | 190.00 | \$1,710.00 |
| TOTALS | | 24.75 | | \$4,475.00 |

Total Fees for this Matter: \$4,475.00

Total for this Matter: \$4,475.00

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

FOOTHILL-DE ANZA COMMUNITY COL

2710068

Total for this Matter:

\$ 378.90

MARTINEZ, AUGUSTINE

015840.1048

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 04/03/00 | PPW | 2.00 | Attendance at meeting with Vice Chancellor Jane Enright at district office to discuss serious performance concerns with tenured faculty member at De Anza College; advise re need for evaluation in order to proceed with 90 day notice of unsatisfactory performance; review extensive complaints by students and student class notes. |
| 04/04/00 | PPW | 0.25 | Review draft memorandum from Dean Enrique Riveros-Schafer to Augustine Martinez re student complaints; telephone conference with Jane Enright; suggest revisions to memorandum. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|--------------------------------------|-------------|--------|------------------|
| Patricia P. White Shareholder-Prt | 2.25 | 210.00 | \$ 472.50 |
| TOTALS | 2.25 | | \$ 472.50 |

Total Fees for this Matter:

\$ 472.50

Total for this Matter:

\$ 472.50

Total Current Charges:

\$2,653.25

ok [Signature] 5/2 3/00

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

FOOTHILL-DE ANZA COMMUNITY COL

2710068

TOTALS 10.00 \$1,768.75

Total Fees for this Matter: \$1,768.75

Expenses:

Duplication 0.90
Fax 7.50
12/00 Travel-Mileage - - CHERYL A. GREDE 03/31 24.70
CONFERENCE ON-SITE WITH ROBIN MOORE OF CLIENT
RE: PREPARATION OF WORKPLACE VIOLENCE
PREVENTION PLAN - 76 MILES

Total Expenses for this Matter: \$33.10

Total for this Matter: \$1,801.85

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 04/03/00 | DJM2 | 2.00 | Draft and revise stipulation and order regarding continuing of arbitration. |
| 04/04/00 | DJM2 | 0.50 | Review arbitration stipulation and draft letter re same. |
| 04/18/00 | DJM2 | 0.25 | Prepare stipulation re arbitration for filing. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEE |
|----------------------------|-------|--------|-----------|
| Daniel J. Muller Associate | 2.75 | 135.00 | \$ 371.25 |
| TOTALS | 2.75 | | \$ 371.25 |

Total Fees for this Matter: \$ 371.25

Expenses:

Duplication 7.65

Total Expenses for this Matter: \$ 7.65

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C052600

MAKE CHECK PAYABLE TO:

Little Mendelson

DATE OF REQ.: 5/24/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 2,653.25

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$2,653.25 for legal services for April, 2000, per

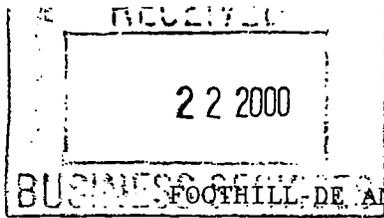
Invoice #2710068.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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| \$2,653.25 |



LITTLER MENDELSON®
PROFESSIONAL CORPORATION

2

2710068

April

May 18, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through April 30, 2000

Invoice # 2710068 1109
Client Code: 015840

HUMAN RESOURCES

015840.1021

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-----------------|---|
| 04/00 | CG | 2.00 | Editing draft workplace violence plan per comments provided by Robin Moore of client. |
| 04/11/00 | CG | 3.00 | Revising draft workplace violence prevention program per comments provided by Robin Yates Moore of client. |
| 04/12/00 | CG | 1.50 | Preparing draft injury and illness prevention plan and code of safe practices per Alan Foden of client. |
| 04/13/00 | SBK | 0.75 | Review of further revisions to the Illness and Injury Prevention Plan and review of the Code of Safe Practices. |
| 4/17/00 | CG | 2.00 | Revising workplace violence prevention plan per comments from Robin Yates Moore of client. |
| 4/17/00 | SBK | 0.50 | Review of the revisions to the workplace violence policy and Telephone conference with Ms. Grede regarding the revisions. |
| 4/27/00 | CG | 0.25 | Telephone conference with Robin Yates Moore of client regarding final draft of workplace violence prevention plan and review of materials to be used for client's training seminar on May 19, 2000. |

-----TIME AND FEE SUMMARY-----*

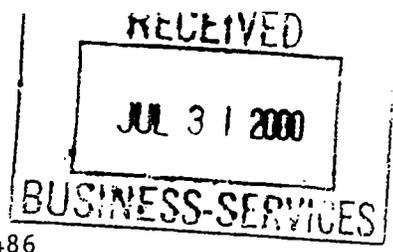
| | HOURS | RATE | FEES |
|---------------|-------|--------|------------|
| by Grede | 8.75 | 175.00 | \$1,531.25 |
| by B. Kloster | 1.25 | 190.00 | \$ 237.50 |

LITTLER MENDELSON®

A PROFESSIONAL CORPORATION

FOOTHILL-DE ANZA COMMUNITY COL

2724486



*June 2000
1999*

Jane

July 27, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through June 30, 2000

Invoice # 2724486 1109
Client Code: 015840

RISK MANAGEMENT

015840.1007

| D. | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 06/19/00 | PPW | 0.25 | Review fax from Annette Perez re request from AIG claims manager; telephone conference with Annette Perez re persons who should receive litigation status reports. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEES |
|--|-------|--------|----------|
| tricia P. White Shareholder-Prt | 0.25 | 210.00 | .\$52.50 |
| TOTALS | 0.25 | | \$52.50 |

Total Fees for this Matter: \$52.50

Expenses:

Fax 4.50

Total Expenses for this Matter: \$ 4.50

Total for this Matter: \$57.00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

8/2

REQUEST FOR CHECK
 (DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO. **C080100**

MAKE CHECK PAYABLE TO:

Littler Mendelson

DATE OF REQ.: 8/1/00
 CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 690.01

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)
 Check in the amount of \$690.01 for legal services fo June 2000
 per invoice #2724486.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

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HUMAN RESOURCES

015840.1021

Expenses:

Duplication

16.50

Total Expenses for this Matter:

\$16.50

Total for this Matter:

\$16.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 06/26/00 | PPW | 0.25 | Review motion for trial de novo on behalf of Aglipay, Cademas, Santa Lucia, Faraon and Pinpin. |
| 06/27/00 | PPW | 0.25 | Telephone conference with Jane Enright re winning judicial arbitration, Aglipay request to proceed to trial and our plans to renew summary judgment motion. |
| 06/30/00 | PPW | 0.25 | Review letter from opposing counsel Jeff Tade about scheduling depositions. |

----- TIME AND FEE SUMMARY -----*

| | HOURS | RATE | FEES |
|--|-------|--------|-----------|
| Patricia P. White Shareholder-Prt | 0.75 | 210.00 | \$ 157.50 |
| TOTALS | 0.75 | | \$ 157.50 |

Total Fees for this Matter:

\$ 157.50

Expenses:

Duplication
Postage

456.75
2.20

LITTLER MENDELSON®
A PROFESSIONAL CORPORATION

4

FOOTHILL-DE ANZA COMMUNITY COL

2724486

Telephone-Equitrac

0.06

Total Expenses for this Matter:

\$ 459.01

Total for this Matter:

\$ 616.51

[Handwritten signature]
8/1/02

Total Current Charges:

\$ 690.01

1999-2000

Mandated Costs

Atkinson, Andelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|-----------------|--------------|-------------|------------------|
| July 1, 1999 | 44.75 | 150.00 | 6,712.50 |
| August | 48.25 | 150.00 | 7,237.50 |
| September | 113.75 | 150.00 | 17,062.25 |
| October | 45.75 | 150.00 | 6,862.50 |
| November | 58.25 | 150.00 | 8,737.50 |
| December | 47 | 150.00 | 7,050.00 |
| | | | |
| January 1, 2000 | 2.25 | 150.00 | 337.50 |
| February | 7.75 | 150.00 | 1,162.50 |
| March | 4.25 | 150.00 | 637.50 |
| April | N/A | | |
| May | N/A | | |
| June | 0.5 | 150.00 | 75.00 |
| | <u>372.5</u> | | <u>55,874.75</u> |

July

DATE 7/31/99

CLIENT# 005140
GAC

KINSON, ANDELSON, LOYA, RUUD & Partners
PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480

RECEIVED

AUG 24 1999

VICE CHAIRMAN OF
HUMAN RESOURCES

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 28,654.35

CREDITS & ACCOUNT CHANGES

| | |
|-----------------------------------|-----------|
| 99 PAYMENT ON ACCOUNT - THANK YOU | 22,419.41 |
| 99 PAYMENT ON ACCOUNT - THANK YOU | 6,234.94 |

CASH RECEIVED: 28,654.35

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | |
|--|------|------------|
| 99 EBH PREPARE ARBITRATION BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| 99 PJL LEGAL RESEARCH RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION GRIEVANCE BRIEF | .25 | 37.50 ✓ |
| 99 EBH REVIEW TRANSCRIPT RE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.00 | 150.00 ✓ |
| 9 EBH PREPARE FOR ARBITRATION BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 | 1,200.00 ✓ |
| 9 PJL PREPARE OUTLINE RE CLOSING BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |
| 9 EBH LEGAL RESEARCH; PREPARE BRIEF RE | | |

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
REQUEST FOR CHECK
 (DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

C081299

CHECK
 REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 8/25/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 6,714.70

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$6,714.70 for legal services for the month of July ~~August~~, 1999, per attached statement.

REQUESTED BY: Donna Toyohara
 APPROVED BY: _____

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ATKINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 7/31/99

CLIENT# 005140
 GAC
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE | |
|-----------|---|------------------|-------------------|
| | PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.00 | 600.00 ✓ |
| 14/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.00 | 1,050.00 ✓ |
| 19/99 EBH | REVIEW TRANSCRIPT; PREPARE SUMMARY RE BRIEF PREPARATION IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.25 | 787.50 ✓ |
| 20/99 EBH | PREPARE TRANSCRIPT SUMMARY FOR BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 | 1,200.00 ✓ |
| 21/99 EBH | REVIEW TRANSCRIPT; PREPARE SUMMARY RE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| | FEES: | | 6,712.50 ✓ |
| | DISBURSEMENTS | | |
| 1/99 | PHOTOCOPIES | | 2.20 |
| | MISCELLANEOUS DISBURSEMENTS | | |
| | CURRENT DISBURSEMENTS: | | 2.20 |
| | TOTAL CASH RECEIVED: | | 28,654.35 |

INSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200 (714) 826-5480

DATE 7/31/99

CLIENT# 005140

GAC

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | |
|------------------------------|----------|
| TOTAL CURRENT FEES: | 6,712.50 |
| TOTAL CURRENT DISBURSEMENTS: | 2.20 |
| TOTAL CURRENT BILLING: | 6,714.70 |
| BALANCE DUE: | 6,714.70 |

ACCOUNT NO. 127735

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|---------|---------|----------|----------|----------|
| 714.70 | .00 | .00 | .00 | .00 |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

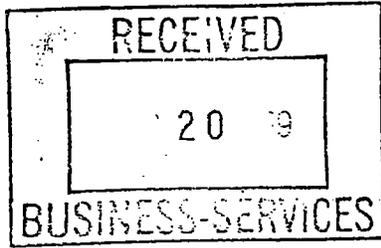
17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 853-3200

(714) 826-5480

Jane August
DATE 8/31/99



CLIENT# 005140
GAC

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 6,714.70

ADJUSTMENTS

| | |
|---|------------------|
| '99 DISBURSEMENT ADJUSTMENT FROM STATEMENT DATED MAY 1999 | 772.00- |
| '99 DISBURSEMENT ADJUSTMENT FROM STATEMENT DATED MAY 1999 | 1,486.95- |
| ADJUSTMENTS: | 2,258.95- |

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | |
|---|------|----------|
| '99 EBH - TELEPHONE R. BEZEMEK RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEFING SCHEDULE | .50 | 75.00 ✓ |
| '99 EBH CORRESPONDENCE R. BEZEMEK; TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEFING SCHEDULE | .75 | 112.50 ✓ |
| '99 EBH PREPARE FOR PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEF | 3.25 | 487.50 ✓ |
| '99 EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.00 | 600.00 ✓ |
| 99 EBH CORRESPONDENCE R. BEZEMEK RE REVISED BRIEFING SCHEDULE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
| 99 EBH TELEPHONE R. BEZEMEK RE REVISED BRIEFING SCHEDULE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |

9/29

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C091899

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 9/27/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 7,392.01

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$7,392.01 for general legal services for the month of August, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
| | |

| |
|------------|
| 7,392.01 |
| |
| |
| \$7,392.01 |

PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 8/31/99

CLIENT# 005140
 GAC
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE |
|--------------|--|------------------|
| 12/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 3.50 525.00 ✓ |
| 18/99 | EBH CORRESPONDENCE J. ENRIGHT RE FACULTY ASSOCIATION BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 75.00 ✓ |
| 10/99 | EBH REVIEW FACULTY ASSOCIATION OPENING BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 2.50 375.00 ✓ |
| 23/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.50 975.00 ✓ |
| 24/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.75 1,012.50 ✓ |
| 25/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.50 675.00 ✓ |
| 25/99 | JJH CONFERENCE OFFICE RE RESPONSE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 37.50 ✓ |
| 30/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 1,200.00 ✓ |
| 31/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.50 975.00 ✓ |
| FEES: | | 7,237.50 |

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200 (714) 826-5480

DATE 8/31/99

CLIENT# 005140

GAC

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | |
|--|---------------|
| /99 POSTAGE | 3.79 |
| /99 DOCUMENT PREPARATION AND WORD PROCESSING | 70.00 |
| /99 LONG DISTANCE AND TELEPHONE TOLLS | .72 |
| /99 PHOTOCOPIES | 80.00 |
| CURRENT DISBURSEMENTS: | 154.51 |

TOTAL ADJUSTMENTS 2,258.95-

TOTAL CURRENT FEES: 7,237.50

TOTAL CURRENT DISBURSEMENTS: 154.51

TOTAL CURRENT BILLING: 7,392.01

BALANCE DUE: 11,847.76

ENT NO. 128886

Pa. #6714.70
AK

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480

DATE 8/31/99

CLIENT# 005140
GAC
PAGE# 4

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|----------|----------|----------|----------|
| 7,392.01 | 4,455.75 | .00 | .00 | .00 |

September Jane

KINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

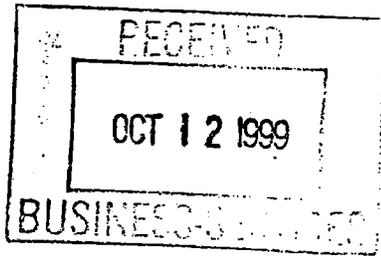
CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 9/30/99

CLIENT# 005140
GAC



THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 11,847.76

CREDITS & ACCOUNT CHANGES

/99 PAYMENT ON ACCOUNT - THANK YOU 6,714.70

CASH RECEIVED: 6,714.70

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|---------|--|------|------------------|
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |
| /99 EBH | TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.50 | 1,125.00 ✓ |
| /99 EBH | TELEPHONE J. ENRIGHT; PREPARE AUDIT RESPONSE RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.00 | 150.00 ✓ |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 2.25 | 337.50 ✓ |
| /99 PJL | PREPARE AUDIT RESPONSE | .25 | 37.50 |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.75 | 862.50 ✓ |
| /99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |

10/26

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C101199

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 10/19/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 17,600.33

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$17600.33 for legal services for the month of September, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | | |
|-------------|---------|-------------|
| 1 4 4 0 2 0 | 5 0 4 2 | 17,600.33 |
| | | |
| | | |
| | | |
| | | \$17,600.33 |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE

9/30/99

CLIENT# 005140

GAC

PAGE#

2

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| 5/99 | PJL | PREPARE AUDIT RESPONSE | .25 | 37.50 |
|------|-----|--|------|------------------|
| 6/99 | EBH | PREPARE AUDIT RESPONSE | .25 | 37.50 |
| 6/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.75 | 262.50 ✓ |
| 6/99 | P04 | TELEPHONE AUDITOR RE AUDIT RESPONSE | .25 | 37.50 |
| 7/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.25 | 637.50 ✓ |
| 7/99 | JJH | CONFERENCE OFFICE; LEGAL RESEARCH RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
| 0/99 | EBH | TELEPHONE R. BEZEMEK RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |
| 0/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.00 | 750.00 ✓ |
| 1/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.25 | 1,087.50 ✓ |
| 1/99 | PJL | LEGAL RESEARCH RE JURISDICTIONAL ARGUMENTS IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |
| 2/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.50 | 975.00 ✓ |
| 3/99 | EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.00 | 750.00 ✓ |

DATE

9/30/99

CLIENT# 005140

GAC

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| '99 JJH | CONFERENCE OFFICE; REVIEW BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
|---------|---|------|------------|
| '99 JJH | CONFERENCE OFFICE; LEGAL RESEARCH RE BRIEF IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.00 | 150.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.75 | 712.50 ✓ |
| '99 PJL | LEGAL RESEARCH; CONFERENCE OFFICE RE ARGUMENT ISSUE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 6.00 | 900.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.25 | 1,087.50 ✓ |
| '99 EBH | TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEF | .25 | 37.50 ✓ |
| '99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 9.00 | 1,350.00 ✓ |
| '99 EBH | TELEPHONE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION BRIEF | .50 | 75.00 ✓ |

KINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 9/30/99

CLIENT# 005140
 GAC
 PAGE# 4

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE | |
|-------|--|------------------|------------|
| 30/99 | GBT LEGAL RESEARCH RE CITE CHECK PAA ARBITRATION BRIEF | 3.00 | 450.00 ✓ |
| 30/99 | EBH PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 10.00 | 1,500.00 ✓ |
| | FEES: | | 17,212.50 |

DISBURSEMENTS
 MISCELLANEOUS DISBURSEMENTS

| | | |
|-------|--|--------|
| 21/99 | AUTOMATED LEGAL RESEARCH | 5.00 |
| 21/99 | AUTOMATED LEGAL RESEARCH | 44.00 |
| 21/99 | AUTOMATED LEGAL RESEARCH | 79.00 |
| 21/99 | AUTOMATED LEGAL RESEARCH | 64.00 |
| 22/99 | AUTOMATED LEGAL RESEARCH | 32.00 |
| 22/99 | AUTOMATED LEGAL RESEARCH | 32.00 |
| 22/99 | AUTOMATED LEGAL RESEARCH | 24.00 |
| 30/99 | FAX/TELECOPY CHARGE | 1.03 |
| 30/99 | LONG DISTANCE AND TELEPHONE TOLLS | 100.00 |
| 30/99 | DOCUMENT PREPARATION AND WORD PROCESSING | 6.80 |
| 30/99 | PHOTOCOPIES | |

CURRENT DISBURSEMENTS: 387.83

TOTAL CASH RECEIVED: 6,714.70
 TOTAL CURRENT FEES: 17,212.50

TKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
17871 PARK PLAZA DRIVE, SUITE 200
CERRITOS, CALIFORNIA 90703
(562) 653-3200 (714) 826-5480

DATE 9/30/99

CLIENT# 005140
GAC
PAGE# 5

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CURRENT DISBURSEMENTS: 387.83
TOTAL CURRENT BILLING: 17,600.33
BALANCE DUE: 22,733.39

MENT NO. 130056

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|---------|----------|----------|----------|----------|
| 600.33 | 5,133.06 | .00 | .00 | .00 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

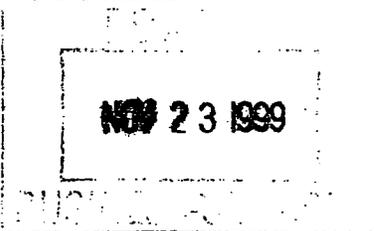
(562) 653-3200

(714) 826-5480

O Glover

DATE 10/31/99

CLIENT# 005140
PML



FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 22,733.39

CREDITS & ACCOUNT CHANGES

04/99 PAYMENT ON ACCOUNT - THANK YOU 7,392.01

CASH RECEIVED: 7,392.01

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-----------|--|------|------------|
| 01/99 EBH | PREPARE BRIEF: CORRESPONDENCE J. ENRIGHT RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 8.00 | 1,200.00 ✓ |
| 01/99 JJH | REVIEW OPENING BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 1.50 | 225.00 ✓ |
| 01/99 SLK | REVIEW CITES RE PAA ARBITRATION BRIEF | 4.50 | 675.00 ✓ |
| 02/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 4.00 | 600.00 ✓ |
| 03/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 5.50 | 825.00 ✓ |
| 04/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 7.00 | 1,050.00 ✓ |
| 04/99 GBT | PREPARE BRIEF | 2.50 | 162.50 ✓ |
| 4 PJL | LEGAL RESEARCH; PREPARE CLOSING BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .50 | 75.00 ✓ |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 10/31/99

CLIENT# 005140
 PML
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

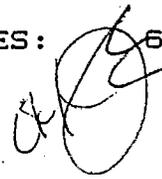
THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

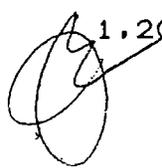
PREVIOUS BALANCE

| | | | |
|-----------|--|-------|------------------|
| 05/99 EBH | PREPARE BRIEF RE PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | 12.00 | 1,800.00 ✓ |
| 05/99 GBT | LEGAL RESEARCH RE AUTHORITY OF GOVERNING BOARD | 1.00 | 85.00 |
| 05/99 PJL | LEGAL RESEARCH RE BOARD POLICY ISSUE IN PROFESSIONAL ACHIEVEMENT AWARD ARBITRATION | .25 | 37.50 ✓ |

FEEES: 6,715.00


DISBURSEMENTS
 MISCELLANEOUS DISBURSEMENTS

| | |
|--|--------|
| 30/99 AUTOMATED LEGAL RESEARCH | 30.00 |
| 30/99 AUTOMATED LEGAL RESEARCH | 32.00 |
| 30/99 AUTOMATED LEGAL RESEARCH | 22.50 |
| 01/99 AUTOMATED LEGAL RESEARCH | 52.50 |
| 01/99 AUTOMATED LEGAL RESEARCH | 50.00 |
| 01/99 AUTOMATED LEGAL RESEARCH | 84.00 |
| 01/99 OVERNIGHT DELIVERY | 27.75 |
| 04/99 AUTOMATED LEGAL RESEARCH | 7.50 |
| 04/99 AUTOMATED LEGAL RESEARCH | 5.00 |
| 04/99 AUTOMATED LEGAL RESEARCH | 15.00 |
| 05/99 AUTOMATED LEGAL RESEARCH | 190.00 |
| 06/99 OUTSIDE DUPLICATION COSTS | 69.15 |
| 06/99 OVERNIGHT DELIVERY | 17.75 |
| 07/99 DOCUMENT PREPARATION AND WORD PROCESSING | 600.00 |

CURRENT DISBURSEMENTS: 1,203.15


ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 10/31/99

CLIENT# 005140

PML

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CASH RECEIVED: 7,392.01

TOTAL CURRENT FEES: 6,715.00

TOTAL CURRENT DISBURSEMENTS: 1,203.15

TOTAL CURRENT BILLING: 7,918.15

BALANCE DUE: 23,259.53

STATEMENT NO. 131214

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|-----------|----------|----------|----------|
| 7,918.15 | 15,341.38 | .00 | .00 | .00 |

INVOICE

alphaGraphics®

Printshops Of The Future

Rose Pavilion
 4247-14 Rosewood Drive
 Pleasanton, CA 94588
 FAX: (925) 847-0763 Phone: (925) 460-0129

No. 11448

Date 10/6/99

Customer P.O. No.

5140

SOLD TO

Atkinson, Anderson, Loya, Rudd & Romo
 5776 Stoneridge Mall Rd. #200
 Pleasanton, CA 94588
 Cecilia
 925-227-9200

| QUANTITY | DESCRIPTION | AMOUNT |
|---|---|---|
| 4 | Collective Bargaining Agreement/Bonnie Bogue & Bound., 8.5 x 11 White 20# Bond, 136 originals, copied on 1 side | 63.88 |
| <p>AP OCT 19 REC'D</p> <p><input checked="" type="checkbox"/> BILL CLIENT <i>5140. Disc 10/99</i></p> <p><input checked="" type="checkbox"/> BILLED</p> | | |
| <p>Sales Rep: KRIS <i>LD</i></p> <p>Account Type: Charge</p> | | <p>SUB-TOTAL 63.88</p> <p>SALES TAX 5.27</p> <p>SHIPPING</p> <p>TOTAL 69.15</p> |
| REMARKS | DEPOSITS | |

X *Cecilia Anderson* Received By

Date Received

PAYMENT TERMS: I understand all invoices are payable thirty days after invoice date and that a service charge of 1.5% per month will be added to past due accounts. In the event payment is not made and the account is referred to a collection agency, or if legal action is required I will pay attorney's fees resulting from such action.

PLEASE PAY FROM THIS INVOICE

Send remittance to:
 AlphaGraphics #200
 4247-14 Rosewood Drive
 Pleasanton, CA 94588
 Phone (925) 460-0129 FAX (925) 847-0763
 White Copy - Store Returns **750** Yellow Copy - Customer



Invoice No: 7-729-82807
 Invoice Date: Oct 15, 1999
 Account Number: 1043-8222-3
 Page 16 of 17

Payment Type Detail (Original)

Shipped off: Oct 05, 1999 Payor: Third Party Reference: 5230

Distance Based Pricing, Region 2

| | | |
|--|--|-------------------------|
| Invoice Number: 815478094224 | Sender: PETER LUCCY | Recipient: LEO ZUBER S |
| Service Type: FedEx Priority Overnight | Address: ATKINSON ANDELSON LOYA RUOD | Address: ILLEGIBLE |
| Package Type: FedEx Letter | Address: 5776 STONERIDGE MALL RD # 200 | Address: ILLEGIBLE |
| Region: 2 | Address: PLEASANTON CA 94588-2836 | Address: RIPON CA 95366 |
| Pieces: 1 | | |
| Weight: 0 | | |
| Delivered: Oct 06, 1999 09:17 | Transportation Charge | 12.75 |
| Area Code: AM | Total Transportation Charges | USD \$ 12.75 |
| Signed by: C.LUIS | | |
| Handle ID: 000 | | |

Ex Internal Use: 280180840/0000186/_/_

Shipped off: Oct 06, 1999 Payor: Third Party Reference: 5140

Distance Based Pricing, Region 2

| | | |
|--|--|--------------------------|
| Invoice Number: 815478094235 | Sender: ELIZABETH HEAREY | Recipient: BONNIE BOGUE |
| Service Type: FedEx Priority Overnight | Address: ATKINSON ANDELSON LOYA RUOD | Address: ARBITRATOR |
| Package Type: FedEx Pak | Address: 5776 STONERIDGE MALL RD # 200 | Address: 618 CURTIS ST |
| Region: 2 | Address: PLEASANTON CA 94588-2836 | Address: ALBANY CA 94706 |
| Pieces: 1 | | |
| Weight: 2.0 lbs. | | |
| Delivered: Oct 07, 1999 09:50 | Transportation Charge | 17.75 |
| Area Code: A1 | Total Transportation Charges | USD \$ 17.75 |
| Signed by: B.BOGUE | | |
| Handle ID: 000 | | |

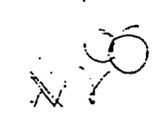
Ex Internal Use: 281189570/0001486/_/_

Shipped off: Oct 06, 1999 Payor: Third Party Reference: 7215-12

Distance Based Pricing, Region 2

| | | |
|--|--|---------------------------------------|
| Invoice Number: 815478094246 | Sender: MARK WILLIAMS | Recipient: CLERK OF THE COURT |
| Service Type: FedEx Priority Overnight | Address: ATKINSON ANDELSON LOYA RUOD | Address: STANISLAUS CO SUPERIOR COURT |
| Package Type: FedEx Letter | Address: 5776 STONERIDGE MALL RD # 200 | Address: 1100 I ST |
| Region: 2 | Address: PLEASANTON CA 94588-2836 | Address: MODESTO CA 95354 |
| Pieces: 1 | | |
| Weight: 0 | | |
| Delivered: Oct 07, 1999 10:25 | Transportation Charge | 12.75 |
| Area Code: AA | Total Transportation Charges | USD \$ 12.75 |
| Signed by: D.DULANEY | | |
| Handle ID: 000 | Payor Detail Subtotal | USD \$ 537.25 |

Ex Internal Use: 282043090/0000186/_/_





Invoice No: 7-729-82807
 Date: Oct 15, 1999
 Account Number: 1043-8222-3
 Page 15 of 17

Shipment Type Detail (Original)

Shipped off: Oct 01, 1999 Payor: Third Party Reference: 6029

Distance Based Pricing, Region 2

| | | | |
|--------------|--------------------------|-------------------------------------|--------------------------------|
| bill | 815478094198 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | MARLEEN SACKS | CLERK OF THE COURT |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | CONTRA COSTA COUNTY SUPERIOR C |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 725 COURT STREET |
| Pieces | 1 | PLEASANTON CA 94588-2836 | MARTINEZ CA 94553 |
| Weight | 1.0 lbs | | |
| Delivered | Oct 04, 1999 09:30 | Transportation Charge | 16.25 |
| Service | | | |
| Area Code | AA | Total Transportation Charges | USD \$ 16.25 |
| Shipped by | E.MARTINE | | |
| Handle ID | 000 | | |

edEx Internal Use: 278242830/0001488/_/_

Shipped off: Oct 01, 1999 Payor: Third Party Reference: 5256 005

Distance Based Pricing, Region 2

| | | | |
|--------------|--------------------------|-------------------------------------|---------------------------|
| bill | 815478094202 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | JOSHUA E MORRISON | DARON TONE ESQ |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | 388 MARKET STREET STE 670 |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | SAN FRANCISCO CA 94111 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | |
| Weight | 6.0 lbs | | |
| Delivered | Oct 04, 1999 10:22 | Transportation Charge | 22.00 |
| Service | | | |
| Area Code | A1 | Total Transportation Charges | USD \$ 22.00 |
| Shipped by | R.BARBA | | |
| Handle ID | 000 | | |

Changed to 5140

edEx Internal Use: 278242830/0001488/_/_

Shipped off: Oct 01, 1999 Payor: Third Party Reference: 5041

Distance Based Pricing, Region 2
 RELEASE SIGNATURE ON FILE

| | | | |
|--------------|--------------------------|-------------------------------------|------------------------|
| bill | 815478094213 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | ELIZABETH B HEAREY | JANE ENRIGHT |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | 201 AON AVE 22 |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | MOUNTAIN VIEW CA 94043 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | |
| Weight | 2.0 lbs | | |
| Delivered | Oct 02, 1999 11:02 | Transportation Charge | 17.75 |
| Service | | Saturday Delivery | 10.00 |
| Area Code | AA | Total Transportation Charges | USD \$ 27.75 |
| Shipped by | ELIZABETH HEAREY | | |
| Handle ID | 000 | | |

edEx Internal Use: 278224340/0001488/_/02

12/8

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C111699

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 11/23/99

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 7,918.15

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$7,918.15 for legal services for the month of October, 1999,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

| | | | | | |
|---|---|---|---|---|---|
| 1 | 4 | 4 | 0 | 2 | 0 |
| | | | | | |
| | | | | | |
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| | | | | | |

| |
|------------|
| 7,918.15 |
| |
| |
| |
| \$7,918.15 |

CH. JITS & ACCOUNT CHANGES

15/99 PAYMENT ON ACCOUNT - THANK YOU 7,918.15
 CASH RECEIVED: 7,918.15

Doc

PROFESSIONAL SERVICES RENDERED
 RE: GENERAL LEGAL ADVICE

| | | | | |
|-------|-----|---|------|----------|
| 01/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.50 | 675.00 ✓ |
| 01/99 | SLK | CHECK CITES RE SURREBUTTAL BRIEF IN PAA ARBITRATION | 2.00 | 300.00 ✓ |
| 02/99 | EBH | PREPARE BRIEF RE PAA ARBITRATION | 3.25 | 487.50 ✓ |
| 02/99 | SLK | REVISE SUPREME COURT CITES IN PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| 06/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.00 | 600.00 ✓ |
| 07/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 1.50 | 225.00 ✓ |
| 08/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.00 | 600.00 ✓ |
| 09/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.00 | 600.00 ✓ |
| 2 | J | EBH PREPARE PAA ARBITRATION BRIEF | 3.00 | 450.00 ✓ |
| 3/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 5.50 | 825.00 ✓ |
| 4/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 5.25 | 787.50 ✓ |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 17871 PARK PLAZA DRIVE, SUITE 200
 CERRITOS, CALIFORNIA 90703
 (562) 653-3200 (714) 826-5480

DATE 12/31/99

CLIENT# 005140
 PML
 PAGE# 2

FOOTHILL-DEANZA COMMUNITY
 COLLEGE DISTRICT
 ATTN: MR. JAMES W. KELLER
 12345 EL MONTE ROAD
 LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | | | | |
|-------|-----|--|-------|----------|
| 14/99 | EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 15/99 | EBH | PREPARE PAA ARBITRATION BRIEF | 4.25 | 637.50 ✓ |
| 15/99 | EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 15 | GBT | REVIEW PAA ARBITRATION BRIEF | 3.00 | 450.00 ✓ |
| 16/99 | EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .25 | 37.50 ✓ |
| 17/99 | EBH | TELEPHONE CLIENT RE PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| 7/99 | EBH | PREPARE PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| 7/99 | EBH | CORRESPONDENCE CLIENT RE PAA ARBITRATION BRIEF | .50 | 75.00 ✓ |
| | | | FEES: | 7.050.00 |

DISBURSEMENTS
 RE: GENERAL LEGAL ADVICE

1/99 FAX/TELECOPY CHARGES 48.00
 CURRENT DISBURSEMENTS: 48.00

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | |
|--|--------|
| 01/99 AUTOMATED LEGAL RESEARCH | 56.25 |
| 01/99 AUTOMATED LEGAL RESEARCH | 100.00 |
| 0 9 AUTOMATED LEGAL RESEARCH | 5.00 |
| 01/99 AUTOMATED LEGAL RESEARCH | 155.00 |
| 02/99 AUTOMATED LEGAL RESEARCH | 55.00 |
| 31/99 LONG DISTANCE AND TELEPHONE TOLLS | 25.84 |
| 31/99 PHOTOCOPIES | 2.20 |
| 31/99 DOCUMENT PREPARATION AND WORD PROCESSING | 150.00 |
| CURRENT DISBURSEMENTS: | 549.29 |

OK  TOTAL CASH RECEIVED: 7,918.15

TOTAL CURRENT FEES: 7,050.00

TOTAL CURRENT DISBURSEMENTS: 597.29

TOTAL CURRENT BILLING: 7,647.29

BALANCE DUE: 14,830.57

ACCOUNT NO. 133507

TKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|----------|----------|----------|----------|
| 7,647.29 | 7,183.28 | .00 | .00 | .00 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

1/21

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK
(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK REQUEST NO. **C011900**

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 1/18/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 7,647.29

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$7647.29 for legal services for the month of
December, 1999, per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
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| |
|------------|
| 7,647.29 |
| |
| |
| |
| |
| \$7,647.29 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

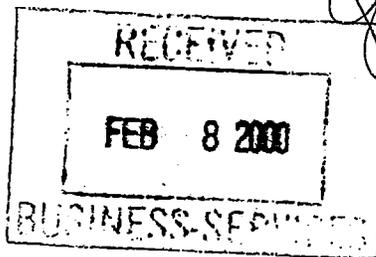
ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480



Jane

DATE 1/31/00

CLIENT# 005140
PML

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 14,830.57

CREDITS & ACCOUNT CHANGES

| | |
|--|-----------|
| 1/04/00 PAYMENT ON ACCOUNT - THANK YOU | 9,442.23 |
| 1/24/00 PAYMENT ON ACCOUNT - THANK YOU | 7,647.29 |
| CASH RECEIVED: | 17,089.52 |

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | |
|---|-----------------|-------------------|
| 1/10/00 EBH REVIEW CORRESPONDENCE R. BEZEMEK RE PAA ARBITRATION | .25 | 37.50 ✓ |
| 1/10/00 EBH CORRESPONDENCE B. BOGUE RE PAA ARBITRATION | .50 | 75.00 ✓ |
| 1/10/00 EBH CORRESPONDENCE CLIENT RE PROPOSED RESPONSE TO ARBITRATOR IN PAA ARBITRATION | .50 | 75.00 ✓ |
| 1/11/00 EBH REVIEW AND REVISE CORRESPONDENCE J. ENRIGHT AND B. BOGUE RE PAA ARBITRATION | .50 | 75.00 ✓ |
| 1/11/00 EBH CORRESPONDENCE CLIENT RE PAA ARBITRATION. REVIEW CORRESPONDENCE B. BOGUE | .50 | 75.00 ✓ |
| 1/16/00 PJL PREPARE FOR FRISK WORKSHOP | .50 | 75.00 |
| 1/19/00 PJL PREPARE FOR FRISK WORKSHOP; REVIEW EVALUATION ARTICLES AND PROCEDURES | 1.50 | 225.00 |

2/17

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C020900

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loys, Ruud & Romo

DATE OF REQ.: 2/14/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 1,640.62

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

| |
|---|
| |
| Check in the amount of \$1,640.62 for legal services for the month of January, 2000 |
| per Statement in Business Services. |
| |
| |
| |
| |

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

| | | | | | |
|---|---|---|---|---|---|
| 1 | 4 | 4 | 0 | 2 | 0 |
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| | | | | | |
| | | | | | |

| |
|------------|
| 1,640.62 |
| |
| |
| |
| \$1,640.62 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 1/31/00

CLIENT# 005140

PML

PAGE# 2

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | | | |
|------------|--|-----------------|-------------------|
| '19/00 PJL | PREPARE FOR FRISK WORKSHOP | 1.50 | .00 |
| '20/00 PJL | PREPARE FOR FRISK WORKSHOP | 1.00 | .00 |
| '21/00 PJL | PREPARE FOR AND PRESENT FRISK WORKSHOP | 5.00 | 750.00 |
| | FEEES: | | 1,387.50 |

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | | |
|--------|--|----------|
| '15/99 | OVERNIGHT DELIVERY | 12.75 |
| '17/99 | OUTSIDE DUPLICATION COSTS | 38.05 |
| '17/99 | OVERNIGHT DELIVERY | 32.50 |
| '17/99 | OVERNIGHT DELIVERY | 16.25 |
| '11/00 | FRISK WORKBOOKS AND REFERENCE MANUALS (70 MANUALS) | 1,773.85 |
| '31/00 | LONG DISTANCE AND TELEPHONE TOLLS | .39 |
| '31/00 | PHOTOCOPIES | 5.40 |
| '31/00 | POSTAGE | 1.21 |
| '31/00 | FRISK WORKBOOKS AND REFERENCE MANUALS (25 MANUALS) | 631.67 |

CURRENT DISBURSEMENTS: 2,512.07

TOTAL CASH RECEIVED: 17,089.52

TOTAL CURRENT FEES: 1,387.50

TOTAL CURRENT DISBURSEMENTS: 2,512.07

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 1/31/00

CLIENT# 005140

PML

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

TOTAL CURRENT BILLING: 3,899.57

BALANCE DUE: 1,640.62

STATEMENT NO. 134643

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|---------|----------|----------|----------|
| 1,640.62 | .00 | .00 | .00 | .00 |



Invoice No: 7-817-42943
 Invoice Date: Jan 14, 2000
 Account Number: 1129-1646-6
 Page 4 of 5

Payment Type Detail (Original)

| | | | | |
|------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------|
| Dropped off: Dec 16, 1999 | | Payor: Shipper | Reference: 5195 | <i>1/00</i> |
| • Distance Based Pricing, Region 2 | | | | |
| Airbill | 815474934099 | Sender | Recipient | |
| Service Type | FedEx Priority Overnight | JOSHUA E MARRISON | CASMALIA CASE TEAM | |
| Package Type | FedEx Envelope/Letter | ATKINSON ANDELSON LOYA RUUD | U S EPA REGION IX | |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 75 HAWTHORNE ST WST-1A | |
| Pieces | 1 | PLEASANTON CA 94588-2836 | SAN FRANCISCO CA 94105-3901 | |
| Weight | 0 | | | |
| Delivered Service | Dec 17, 1999 09:48 | Transportation Charge | | 12.75 |
| Area Code | A1 | Total Transportation Charges | | USD \$ 12.75 |
| Signed by | J.ALCANTARA | | | |
| Bundle ID | 000 | | | |

FedEx Internal Use: 352198370/0000186/./

| | | | | |
|------------------------------------|--------------------------|-------------------------------------|------------------------|---|
| Dropped off: Dec 17, 1999 | | Payor: Shipper | Reference: 5140 | <input checked="" type="checkbox"/> BILL CLIENT <input checked="" type="checkbox"/> BILLED <i>1/00 52.50</i> |
| • Distance Based Pricing, Region 2 | | | | |
| Airbill | 615474933817 | Sender | Recipient | |
| Service Type | FedEx Priority Overnight | ELIZABETH HEAREY | BONNIE BOGIE | |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | 618 CURTIS STREET | |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | ALBANY CA 94706 | |
| Pieces | 1 | PLEASANTON CA 94588-2836 | | |
| Weight | 1.0 lbs | | | |
| Delivered Service | Dec 20, 1999 09:41 | Transportation Charge | | 16.25 |
| Area Code | A1 | Total Transportation Charges | | USD \$ 16.25 |
| Signed by | BONNIE | | | |
| Bundle ID | 000 | | | |

FedEx Internal Use: 355138890/0001486/./

| | | | | |
|------------------------------------|--------------------------|-------------------------------------|--------------------------------|--------------|
| Dropped off: Dec 17, 1999 | | Payor: Shipper | Reference: 5140 | |
| • Distance Based Pricing, Region 2 | | | | |
| Airbill | 815474933828 | Sender | Recipient | |
| Service Type | FedEx Priority Overnight | ELIZABETH EAREY | JANE EARIGHT | |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | FOOTHILL DE ANEA COMMUNITY COL | |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 12345 EL MONRE RD | |
| Pieces | 1 | PLEASANTON CA 94588-2836 | LDS ALTOS CA 94022 | |
| Weight | 1.0 lbs | | | |
| Delivered Service | Dec 20, 1999 10:01 | Transportation Charge | | 16.25 |
| Area Code | AA | Total Transportation Charges | | USD \$ 16.25 |
| Signed by | D.JONES | | | |
| Bundle ID | 000 | | | |

FedEx Internal Use: 355138890/0001486/./

INVOICE

alphagraphics®

Printshops Of The Future

Rose Pavilion
 4247-14 Rosewood Drive
 Pleasanton, CA 94588
 FAX: (925) 847-0763 Phone: (925) 460-0129

No. 11685

Date 12/17/99

Customer P.O. No.

5140

SOLD TO

Atkinson, Anderson, Loya, Rudd & Romo
 5776 Stoneridge Mall Rd. #200
 Pleasanton, CA 94588
 Jane
 925-227-9200

AP

DEC 30 1999

| QUANTITY | DESCRIPTION | AMOUNT |
|---|--|---|
| 5 | Copies of Arbitration Proceedings-Bonnie G. Bogue, Bound w/ Covers., 8.5 x 11 20# Bond White, 39 originals, copied on 1 side | 35.15 |
| <p>Notification: none Wanted: Fri 12/17 1:00 PM Duplication & Binding</p> <p>DEPOSITS</p> | | <p>SUB-TOTAL 35.15</p> <p>SALES TAX 2.90</p> <p>SHIPPING</p> <p>TOTAL 38.05</p> |

BILL CLIENT
 BILLED
 5140 DKB
 01/00

[Handwritten Signature]

Sales Rep: KRIS
 Account Type: Charge

REMARKS

x *John Moore*

Received By

12/17/99

Date Received

PAYMENT TERMS: I understand all invoices are payable thirty days after invoice date and that a service charge of 1.5% per month will be added to past due accounts. In the event payment is not made and the account is referred to a collection agency, or if legal action is required I will pay attorney's fees resulting from such action.

PLEASE PAY FROM THIS INVOICE

Send remittance to:
 AlphaGraphics #200
 4247-14 Rosewood Drive
 Pleasanton, CA 94588
 Phone (925) 460-0129 FAX (925) 847-0763
 White Copy - Store Retailer **764** Yellow Copy - Customer



Invoice No: 7-827-41562
 Invoice Date: Jan 14, 2000
 Account Number: 1043-8222-3
 Page 13 of 22

Payment Type Detail (Original)

Dropped off: Dec 15, 1999 Payor: Third Party Reference: 05140

- Distance Based Pricing, Region 2
- RECIPIENT WAS UNAVAILABLE; THEREFORE; DELIVERY DELAYED

Airbill 815474934103
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope/Letter
 Region 2
 Pieces 1
 Weight 0
 Delivered Dec 16, 1999 10:27
 Service
 Area Code AA
 Signed by D.JONES
 Bundle ID 000

Sender
 ER HEAREY
 ATKINSON ANDELSON LOYA RUUD
 5776 STONERIDGE MALL RD # 200
 PLEASANTON CA 94588-2836

Recipient
 JANE EURIGHT
 FOOTHILL DE UZA COMM COLLEGE D
 12345 EL MONTE RD
 LOS ALTOS CA 94022

5140 01/00

Transportation Charge 12.75
 Total Transportation Charges USD \$ 12.75

FedEx Internal Use: 351147720/0000186/_/24

Dropped off: Dec 15, 1999 Payor: Third Party Reference: 6030

- Distance Based Pricing, Region 2

Airbill 815474934114
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope/Letter
 2
 1
 Weight 0
 Delivered Dec 16, 1999 09:47
 Service
 Area Code AA
 Signed by E.MARTINE
 Bundle ID 000

Sender
 MARLEEN SACKS
 ATKINSON ANDELSON LOYA RUUD
 5776 STONERIDGE MALL RD # 200
 PLEASANTON CA 94588-2836

Recipient
 CLERK OF THE COURT
 CONTRA COSTA CO SUPERIOR COURT
 725 COURT ST
 MARTINEZ CA 94553

BILL CLIENT
 FILED 1/00
 6030

Transportation Charge 12.75
 Total Transportation Charges USD \$ 12.75

FedEx Internal Use: 351147720/0000186/_/

Dropped off: Dec 15, 1999 Payor: Third Party Reference: 6005

- Distance Based Pricing, Region 2

Airbill 815474934125
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope/Letter
 Region 2
 Pieces 1
 Weight 0
 Delivered Dec 16, 1999 10:17
 Service
 Area Code AA
 Signed by D.JOHNSON
 Bundle ID 000

Sender
 PAUL M LOYA
 ATKINSON ANDELSON LOYA RUUD
 5776 STONERIDGE MALL RD # 200
 PLEASANTON CA 94588-2836

Recipient
 LINDA LESTER
 WEST CONTRA COSTA USD
 1108 BISSELL AVE
 RICHMOND CA 94801

BILL CLIENT
 FILED 01/00
 6005

Transportation Charge 12.75
 Total Transportation Charges USD \$ 12.75

FedEx Internal Use: 351147720/0000186/_/

Payment Type Detail (Original)

| | | | |
|--|--------------------------|-------------------------------------|-------------------------------|
| Dropped off: Dec 15, 1999 | | Payor: Third Party | Reference: 0840 |
| <ul style="list-style-type: none"> Distance Based Pricing, Region 4 | | | |
| Airbill | 815776074022 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | NANCY PAYNE | RECEPTIONIST |
| Package Type | FedEx Envelope/Letter | ATKINSON ANDELSON LOYA RUUD | ATKINSON ANDELSON LOYA & RUUD |
| Region | 4 | 5776 STONERIDGE MALL RD # 200 | 17871 PARK PLAZA DRSTE 200 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | CERRITOS CA 90703 |
| Weight | 0 | | |
| Delivered | Dec 16, 1999 09:43 | | |
| Service | | Transportation Charge | 14.75 |
| Area Code | AA | Total Transportation Charges | 14.75 |
| Signed by | L.DITMORE | | USD \$ |
| Bundle ID | 000 | | 14.75 |

FedEx Internal Use: 351147720/0000208/_/_

| | | | |
|---|--------------------------|-------------------------------------|----------------------------|
| Dropped off: Dec 17, 1999 | | Payor: Third Party | Reference: 5140 |
| <ul style="list-style-type: none"> 1st attempt Dec 20, 1999 at 08:00 AM. RECIPIENT NOT IN/BUSINESS CLOSED Distance Based Pricing, Region 2 | | | |
| Airbill | 815474933806 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | ELIZABETH HEAREY | ROBERT J BEZEMEK |
| Package Type | FedEx Pak | ATKINSON ANDELSON LOYA RUUD | THE LATHAM SQUARE BUILDING |
| Region | 2 | 5776 STONERIDGE MALL RD # 200 | 1611 TELEGRAPH AVE STE 936 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | OAKLAND CA 94612 |
| Weight | 1.0 lbs | | |
| Delivered | Dec 20, 1999 12:49 | | |
| Service | | Transportation Charge | 16.25 |
| Area Code | A1 | Total Transportation Charges | 16.25 |
| Signed by | A.BILUCK | | USD \$ |
| Bundle ID | 000 | | 16.25 |

~~WILL CLINT~~
~~5140~~ 1/00

FedEx Internal Use: 355138690/0001486/_/08

| | | | |
|--|--------------------------|-------------------------------------|-------------------------------|
| Dropped off: Dec 17, 1999 | | Payor: Third Party | Reference: 0840 |
| <ul style="list-style-type: none"> Distance Based Pricing, Region 4 | | | |
| Airbill | 815776074033 | <u>Sender</u> | <u>Recipient</u> |
| Service Type | FedEx Priority Overnight | NANCY PAYNE | RECEPTIONIST |
| Package Type | FedEx Envelope/Letter | ATKINSON ANDELSON LOYA RUUD | ATKINSON ANDELSON LOYA & RUUD |
| Region | 4 | 5776 STONERIDGE MALL RD # 200 | 17871 PARK PLAZA DRSTE 200 |
| Pieces | 1 | PLEASANTON CA 94588-2836 | CERRITOS CA 90703 |
| Weight | 0 | | |
| Delivered | Dec 20, 1999 09:16 | | |
| Service | | Transportation Charge | 14.75 |
| Area Code | AA | Total Transportation Charges | 14.75 |
| Signed by | L.DITMORE | | USD \$ |
| Bundle ID | 000 | | 14.75 |

FedEx Internal Use: 355141210/0000208/_/_

PREVIOUS BALANCE 1,640.62

CREDITS & ACCOUNT CHANGES

22/00 PAYMENT ON ACCOUNT - THANK YOU 1,640.62

February

CASH RECEIVED: 1,640.62

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-----------|---|------|----------|
| 02/00 EBH | REVIEW CORRESPONDENCE RE REOPENING PAA RECORD | .25 | 37.50 ✓ |
| 02/00 EBH | TELEPHONE CLIENT RE DECISION B. BOGUE NOT TO REOPEN HEARING IN PAA | .25 | 37.50 ✓ |
| 02/00 EBH | CORRESPONDENCE CLIENT RE B. BOGUE DECISION NOT TO REOPEN HEARING IN PAA | .75 | 112.50 ✓ |
| 02/00 EBH | CONFERENCE OFFICE RE B. BOGUE RULING ON REOPENING THE HEARING IN PAA | .25 | 37.50 ✓ |
| 16/00 PJL | LEGAL RESEARCH RE REFUSAL OF REQUEST TO REOPEN RECORD | .25 | 37.50 ✓ |
| 22/00 EBH | REVIEW ARBITRATION DECISION RE PAA | 1.00 | 150.00 ✓ |
| 22/00 EBH | TELEPHONE J. ENRIGHT RE PAA ARBITRATION DECISION | .50 | 75.00 ✓ |
| 22/00 EBH | CONFERENCE OFFICE RE PAA ARBITRATION DECISION | .50 | 75.00 ✓ |

TKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

| | | P | VIOUS BALANCE |
|-------|-----|---|---------------|
| 22/00 | EBH | RESEARCH GROUNDS FOR OBJECTION TO PUBLICATION OF PAA ARBITRATION DECISION | .50 75.00 ✓ |
| 22/00 | EBH | CORRESPONDENCE CLIENT RE PAA ARBITRATION DECISION | .75 112.50 ✓ |
| 22/00 | PJL | LEGAL RESEARCH RE RESPPONSE OF PAA GRIEVANCE ARBITRATION DECISION | .25 37.50 ✓ |
| 29/00 | EBH | TELEPHONE J. ENRIGHT RE PAA ARBITRATION | .50 75.00 ✓ |
| 29/00 | EBH | LEGAL RESEARCH RE INTEREST PAYMENT REQUIREMENTS UNDER PAA AWARD | 1.50 225.00 ✓ |
| 29/00 | PJL | LEGAL RESEARCH RE INTEREST OF PAA AWARD | .25 37.50 ✓ |
| FEES: | | | 1.125.00 ✓ |

| DISBURSEMENTS | | |
|-----------------------------|--|-------|
| MISCELLANEOUS DISBURSEMENTS | | |
| 28/00 | LONG DISTANCE AND TELEPHONE TOLLS | .71 |
| 29/00 | PHOTOCOPIES | 18.80 |
| 29/00 | DOCUMENT PREPARATION AND WORD PROCESSING | 10.00 |

CURRENT DISBURSEMENTS: 29.51 ✓

TOTAL CASH RECEIVED: 1,640.62

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

| | |
|------------------------------|----------|
| TOTAL CURRENT FEES: | 1.125.00 |
| TOTAL CURRENT DISBURSEMENTS: | 29.51 |
| TOTAL CURRENT BILLING: | 1.154.51 |
| BALANCE DUE: | 1.154.51 |

EMENT NO. 135805

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|---------|----------|----------|----------|
| 1.154.51 | .00 | .00 | .00 | .00 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

TAX ID# 95-3378600

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

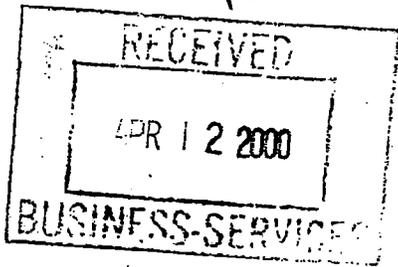
(714) 826-5480

Jane

DATE 3/31/00

CLIENT# 005140
PML

March



THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 1,154.51

CREDITS & ACCOUNT CHANGES

3/27/00 PAYMENT ON ACCOUNT - THANK YOU 1,154.51

CASH RECEIVED: 1,154.51

ADJUSTMENTS

3/31/00 COURTESY ADJUSTMENT 100.00-

ADJUSTMENTS: 100.00-

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-------------|---|----------------|------------------|
| 3/01/00 SKD | CONFERENCE SKD, BSV AND TWK RE INTEREST ON ARBITRATION AWARD | .25 | 37.50 ✓ |
| 3/01/00 SKD | TELEPHONE RE INTEREST ON ARBITRATION AWARD | .25 | 37.50 ✓ |
| 3/01/00 EBH | CONFERENCE OFFICE RE HOSPITAL AGREEMENT | .50 | 75.00 |
| 3/01/00 EBH | TELEPHONE J. ENRIGHT RE RATE OF INTEREST ON LEVY PAA | .50 | 75.00 ✓ |
| 3/14/00 EBH | TELEPHONE J. ENRIGHT RE PAA ARBITRATION INTEREST PAYMENT AND OBJECTION TO ARBITRATION | .25 | 37.50 ✓ |
| 3/14/00 EBH | TELEPHONE J. ENRIGHT RE INTEREST RATE PAYABLE TO LEVY IN PAA | .25 | 37.50 ✓ |

Not paid

5/4

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

C040800

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 4/24/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 5,117.29

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$5,117.29 for legal services for March, 2000 per
statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY: _____

| | |
|-------------|---------|
| 1 4 4 0 2 0 | 5 0 4 2 |
| | |
| | |
| | |
| | |

| |
|-----------------------------------|
| 5,192.29 5,117.29 |
| |
| |
| |
| 5,192.29 \$5,117.29 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 3/31/00

CLIENT# 005140

PML

PAGE# 2

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

| | | PREVIOUS BALANCE | |
|--------|--|------------------|----------|
| /20/00 | EBH REVIEW CORRESPONDENCE J. ENRIGHT AND B. BOGUE ARBITRATOR RE PAA ARBITRATION | .50 | 75.00 ✓ |
| /20/00 | EBH CORRESPONDENCE J. ENRIGHT RE INTEREST RATES PAYABLE IN PAA ARBITRATION AND CORRESPONDENCE B. BOGUE | .75 | 112.50 ✓ |
| /23/00 | EBH TELEPHONE SAN DIEGO COUNTY COUNSEL RE INTEREST RATE PAYABLE IN PAA ARBITRATION | .25 | 37.50 ✓ |
| /25/00 | EBH TELEPHONE J. ENRIGHT RE INTEREST PAYABLE IN PAA ARBITRATION | .25 | 37.50 ✓ |
| /28/00 | EBH REVIEW CORRESPONDENCE; TELEPHONE CLIENT RE PAA ARBITRATION IMPLEMENTATION MEMORANDUM | 1.00 | 150.00 ✓ |
| | | FEES: | 712.50 |

DISBURSEMENTS

RE: GENERAL LEGAL ADVICE

| | | |
|--------|--------------------------|-------|
| '29/00 | AUTOMATED LEGAL RESEARCH | 2.93 |
| '31/00 | PHOTOCOPIES | 1.80 |
| '31/00 | FAX/TELECOPY CHARGES | 20.00 |

CURRENT DISBURSEMENTS: 24.73

DISBURSEMENTS

MISCELLANEOUS DISBURSEMENTS

1 JO ARBITRATION FEES 4,500.00

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 3/31/00

CLIENT# 005140

PML

PAGE# 3

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

| | |
|--|-------|
| 2/23/00 OVERNIGHT DELIVERY | 16.74 |
| 3/31/00 LONG DISTANCE AND TELEPHONE TOLLS | 7.72 |
| 3/31/00 DOCUMENT PREPARATION AND WORD PROCESSING | 30.00 |
| 3/31/00 PHOTOCOPIES | .60 |

CURRENT DISBURSEMENTS: 4,555.06

TOTAL CASH RECEIVED: 1,154.51

TOTAL ADJUSTMENTS 100.00-

TOTAL CURRENT FEES: 712.50

TOTAL CURRENT DISBURSEMENTS: 4,579.79

TOTAL CURRENT BILLING: 5,292.29

BALANCE DUE: 5,192.29

STATEMENT NO. 136930

[Handwritten Signature]
- 75 -
\$ 5,117.29

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|----------|---------|----------|----------|----------|
| 5,192.29 | .00 | .00 | .00 | .00 |

BONNIE G. BOGUE
ATTORNEY AT LAW - ARBITRATOR

618 Curtis Street - Albany, California 94706-1421 - (510) 527-7205 (Phone and FAX)

PLEASE MAKE COPY
ASU

STATEMENT

AP
MAR 01 RECD

Date: February 17, 2000

Invoice No. 52200-A(1)
 BILL CLIENT
 BILLED

TO: Foothill-DeAnza CCD
ATTN: Elizabeth Hearey
Atkinson Andelson Loya Rudd & Romo
5776 Stoneridge Mall Rd. Suite 200
Pleasanton, CA 94566

03/00
PLEASE APPROVE
CLIENT # 5140
INITIALS _____
DATE _____

RE: Arbitration - Foothill-DeAnza CCD and Faculty Association,
Levy, Thomas and Thompson.

FOR: For Professional Services and Related Expenses

| | |
|---|---------------------|
| Hearing: 10 days | \$ 9,000.00 |
| Interim Rulings * | 450.00 |
| Award: preparation and writing 9.5 days | 8,550.00 |
| Expenses: (charges waived) | 0.00 |
| TOTAL | \$ 18,000.00 |
| Less share billed to other party | - 9,000.00 |
| Less payment received (Invoice #52299-I(2), dated 6-10-99) | - 4,500.00 |
| BALANCE DUE | \$ 4,500.00 |

PAID
FEB 22 2000

Please make check payable to Bonnie G. Bogue and remit to above address within 30 days. Thank you.
(Statements not paid within 90 days subject to late fee to cover collection.)

OK
PSL

(Arbitrator's Soc.Sec.No. 522-50-4492. Use for tax reporting purposes.)

- Pro-rata of daily rate of \$900, based on time actually spent.

DND

ayment Type Detail (Original)

Dropped off: Feb 18, 2000 Payor: Third Party Reference: 5541

- Fuel Surcharge - FedEx must apply a temporary fuel surcharge to reflect current market conditions as they relate to fuel costs.
- Distance Based Pricing, Region 4
- RELEASE SIGNATURE ON FILE

~~EX BILL CLIENT~~
~~EX BILLED~~ *02/18*

Airbill 815474933986
Service Type FedEx Priority Overnight
Package Type Customer Packaging
Region 4
Pieces 1
Weight 5.0 lbs
Delivered Feb 21, 2000 09:54
Service
Area Code AA
Signed by 973366
Bundle ID 000

Sender
BARBARA TABAK
ATKINSON ANDELSON LOYA RUUD
5776 STONERIDGE MALL RD # 200
PLEASANTON CA 94588-2836

Recipient
M HAIGHT
ILLEGIBLE
1226 POLISADES DRIVE
PACIFIC PALISADES CA 90272

| | |
|-------------------------------------|--------------------|
| Transportation Charge | 29.0 |
| Fuel Surcharge | 0.1 |
| Total Transportation Charges | USD \$ 30.1 |

FedEx Internal Use: 053089360/0001530/_/02

Picked up: Feb 23, 2000 Payor: Third Party Reference: 5140

- Fuel Surcharge - FedEx must apply a temporary fuel surcharge to reflect current market conditions as they relate to fuel costs.
- Distance Based Pricing, Region 2
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.

~~EX BILL CLIENT~~
~~EX BILLED~~ *02/23*

Airbill 815474933910
Service Type FedEx Priority Overnight
Package Type FedEx Pak
Region 2
Pieces 1
Weight 1.0 lbs
Delivered Feb 24, 2000 10:13
Service
Area Code AA
Signed by O.JONES
Bundle ID 000

Sender
ELIZABETH HEARCY
ATKINSON ANDELSON LOYA RUUD
5776 STONERIDGE MALL RD # 200
PLEASANTON CA 94588-2836

Recipient
JANE ENRIGHT CONFIDENTIAL
FOOTLICC-DEANZA COMMUNITY COLL
12345 EL MONTE RD
LOS ALTOS CA 94022

| | |
|-------------------------------------|--------------------|
| Transportation Charge | 16.2 |
| Fuel Surcharge | 0.4 |
| Total Transportation Charges | USD \$ 16.7 |

FedEx Internal Use: 056144400/0001486/_/_

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 6/30/00

CLIENT# 005140
PHL

June

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF 12%.

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 75.00

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-------------|--|--------------|--------------|
| 6/07/00 EBH | CORRESPONDENCE J. ENRIGHT RE CORRESPONDENCE B. BOGUE CLOSING PAA FILE AND NOTICE OF WITHDRAWAL OF UNFAIR PRACTICE CHARGE BY FACULTY ASSOCIATION | .50 | 75.00 |
| | | FEES: | 75.00 |

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | | | |
|--|-------------------------------|--|--------------|
| 6/30/00 PHOTOCOPIES | | | 2.20 |
| 6/30/00 DOCUMENT PREPARATION AND WORD PROCESSING | | | 10.00 |
| | CURRENT DISBURSEMENTS: | | 12.20 |

TOTAL CURRENT FEES: 75.00

TOTAL CURRENT DISBURSEMENTS: 12.20

TOTAL CURRENT BILLING: 87.20

BALANCE DUE: 12.20

776

[Handwritten signature]

7/24

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C070300

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 7/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 12.20

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$12.20 for legal charges for June, 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | | | | | |
|---|---|---|---|---|---|
| 1 | 4 | 4 | 0 | 2 | 0 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| |
|---------|
| 12.20 |
| |
| |
| |
| \$12.20 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE 6/30/00

CLIENT# 005140
PML

June

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 75.00-

PROFESSIONAL SERVICES RENDERED
RE: GENERAL LEGAL ADVICE

| | | | |
|-------------|--|-----|--------|
| 6/07/00 EBH | CORRESPONDENCE J. ENRIGHT RE CORRESPONDENCE B. BOGUE CLOSING PAA FILE AND NOTICE OF WITHDRAWAL OF UNFAIR PRACTICE CHARGE BY FACULTY ASSOCIATION | .50 | 75.00- |
| | FEES: | | 75.00 |

DISBURSEMENTS
MISCELLANEOUS DISBURSEMENTS

| | | |
|---------|--|-------|
| 6/30/00 | PHOTOCOPIES | 2.20 |
| 6/30/00 | DOCUMENT PREPARATION AND WORD PROCESSING | 10.00 |

CURRENT DISBURSEMENTS: 12.20

TOTAL CURRENT FEES: 75.00

TOTAL CURRENT DISBURSEMENTS: 12.20

TOTAL CURRENT BILLING: 87.20

BALANCE DUE: 12.20

[Signature]

7/24

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK

C070300

REQUEST NO.

MAKE CHECK PAYABLE TO:

Atkinson, Andelson, Loya, Ruud & Romo

DATE OF REQ.: 7/19/00

CHECK REQUIRED: ASAP

MAIL TO:

Donna Toyohara

VENDOR NUMBER:

TOTAL CHECK AMOUNT: \$ 12.20

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

Check in the amount of \$12.20 for legal charges for June, 2000,
per statement in Business Services.

REQUESTED BY: Donna Toyohara

APPROVED BY:

| | | | | | |
|---|---|---|---|---|---|
| 1 | 4 | 4 | 0 | 2 | 0 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| |
|---------|
| 12.20 |
| |
| |
| |
| \$12.20 |

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

17871 PARK PLAZA DRIVE, SUITE 200

CERRITOS, CALIFORNIA 90703

(562) 653-3200

(714) 826-5480

DATE

6/30/00

RECEIVED

JUL 17 2000

CLIENT# 005140

PML

PAGE#

2

VICE CHANCELLOR
HUMAN RESOURCES

FOOTHILL-DEANZA COMMUNITY
COLLEGE DISTRICT
ATTN: MR. JAMES W. KELLER
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

STATEMENT NO. 140331

ACCOUNT STATUS THROUGH THIS STATEMENT

| CURRENT | 1 MONTH | 2 MONTHS | 3 MONTHS | 4 & OVER |
|---------|---------|----------|----------|----------|
| 12.20 | .00 | .00 | .00 | .00 |

RECEIVED
JUL 12 2000
BUSINESS-SERVICES

Exhibit G

COPY

and supporting documents

State Controller's Office

School Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

For State Controller Use Only

Program

COLLECTIVE BARGAINING

(19) Program Number 00011

(20) Date Filed / /

(21) LRS Input / /

011

S43045

FOOTHILL-DE ANZA COL DIST
SANTA CLARA COUNTY
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

Reimbursement Claim Data

(22) CB-1, (03)(1)(e)

(23) CB-1, (03)(2)(e)

(24) CB-1, (03)(3)(e)

63,621

(25) CB-1, (03)(4)(e)

(26) CB-1, (03)(5)(e)

(27) CB-1, (03)(6)(e)

151,500

(28) CB-1, (03)(7)(e)

(29) CB-1, (04)(d)

97,497

(30) CB-1, (04)(e)

215,121

(31) CB-1, (05)(e)

5,209

Type of Claim

Estimated Claim

Reimbursement Claim

(03) Estimated

(09) Reimbursement

(04) Combined

(10) Combined

(05) Amended

(11) Amended

Fiscal Year of Cost

(06) 2001 /20 02

(12) 20 00 /20 01

Total Claimed Amount

(07) 235,193

(13) 235,193

Less: 10% Late Penalty, not to exceed \$1,000

(14) -0-

Less: Prior Claim Payment Received

(15) 104,344

Net Claimed Amount

(16) 130,849

Due to Claimant

(08)

(17) 130,849

Due to State

(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Officer

Date



12/21/01

James W. Keller

Vice Chancellor, Business Svcs.

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number

(650) 949 - 6201 Ext.

Martha De La Cerda

E-Mail Address

kellerjim@fhda.edu

Form FAM-27 (Revised 9/01)

Chapters 961/75 and 1213/91

| | | | | | |
|--|---|----------------------------------|---|--|----------------------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 |
| (01) Claimant Foothill-De Anza Community College District | | | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | | Fiscal Year 2000 /20 01 |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 43,411 | | | 20,210 | 63,621 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 74,213 | | | 77,287 | 151,500 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 117,624 | | | 97,497 | 215,121 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | [Line (05)(e) x 3.174 for 2000-01 F.Y.] | 16,533 |
| (07) Increased Direct Costs | | | | [Line (04)(e) - line (06)] | 198,588 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | [Line (04)(e) - line (04)(d)] | 117,624 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | [(Line (05)(e) - line (05)(d)) x 3.3174] | 17,280 |
| (10) Increased Direct Costs less Contract Services | | | | [Line (08) - line (09)] | 100,344 |
| (11) Indirect Cost Rate | | | | From J-380, J-580, or FAM-27C | 36.48% |
| (12) Increased Indirect Costs | | | | [Line (10) x line (11)] | 36,605 |
| (13) Total Increased Direct and Indirect Costs | | | | [Line (07) + line (12)] | 235,193 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | | | | [Line (13) - (line (14) + line (15))] | 235,193 |

| | | | | | |
|--|---|--|---------------|---|--------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | FORM CB-1 | | | |
| (01) Claimant Foothill-De Anza Community College Dist. | | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> Fiscal Year 20 <u>01</u> / 20 <u>02</u> | | | |
| Rodda Act Direct Costs | | | | | |
| Cost Elements | | | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 43,411 | | | 20,210 | 63,621 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 74,213 | | | 77,287 | 151,500 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 117,624 | | | 97,497 | 215,121 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | [Line (05)(e) x 3.174 for 2000-01 F.Y.] | 16,533 |
| (07) Increased Direct Costs | | | | [Line (04)(e) - line (06)] | 198,588 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | [Line (04)(e) - line (04)(d)] | 117,624 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | [Line (05)(e) - line (05)(d)] x 3.3174] | 17,280 |
| (10) Increased Direct Costs less Contract Services | | | | [Line (08) - line (09)] | 100,344 |
| (11) Indirect Cost Rate | | | | From J-380, J-580, or FAM-27C | 36.48 % |
| (12) Increased Indirect Costs | | | | [Line (10) x line (11)] | 36,605 |
| (13) Total Increased Direct and Indirect Costs | | | | [Line (07) + line (12)] | 235,193 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | | | | [Line (13) - {line (14) + line (15)}] | 235,193 |

| | | |
|-----------------------|---|--------------|
| Program 011 | COLLECTIVE BARGAINING CLAIM SUMMARY Instructions | FORM CB-1 |
|-----------------------|---|--------------|

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2000-01 IPD is 3.174.
- Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.
- (10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

| | | |
|--|-----------------------|------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant Foothill-De Anza Community College Dis. | (02) Fiscal Year . | 2000/01 19__/20__ |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | | |
|--|------------------|----------------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant <u>FIDCCD</u> | (02) Fiscal Year | <u>2000/2001</u> <u>19/20</u> |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College Dist. | (02) Fiscal Year Costs Were Incurred 2000/01 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentation | | | | | | |

| | | | | | |
|--|--|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|--|--|------------------|--|--|--|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|---|
| (01) Claimant Foothill-De Anza Community College Dist. | (02) Fiscal Year Costs Were Incurred |
|--|---|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentaiton | | | | | | |

| | | | | | |
|--|--|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|--|--|------------------|--|--|--|

| | |
|---|----------------------|
| COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL Instructions | FORM CB-2 |
|---|----------------------|

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | Submit these supporting documents with the claim |
|-----------------------------------|---|---|---|---|---|---|--|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | |
| Benefits | Title Activities | Benefit Rate | Hours Worked | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | | | |
| Travel | Purpose of Trip Name and Title Departure and Return Date | Per Diem Rate Mileage Rate Travel Cost | Days Miles Travel Mode | | | Total Travel Cost = Rate x Days or Miles | | |
| Contract Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | | Itemized Cost of Services Performed | |

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CB-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

| | | |
|------------------------------|--|------------------------------|
| Program 011 | COLLECTIVE BARGAINING Certification Claim Form Instructions | FORM FAM-27 |
|------------------------------|--|------------------------------|

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (16).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CB-1, line (16).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CB-1, (03)(1)(e), means the information is located on form CB-1, block (03), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Foothill-De Anza Community College District
Summary of Negotiations and Contract Administration-All Collective Bargaining Units
Fiscal Year 2000/01

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEIU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

02-1

**Foothill-De Anza Community College District
Summary of Negotiations and Contract Administration-All Collective Bargaining Units
Fiscal Year 2000/01**

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | (03) | | 20,209.50 | \$63,620.17 |
| | | 3a | | | 3c |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| | | 6a | | | 6e |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

(04)a (04)d (04)e

**Foothill-De Anza Community College District
 Summary of Negotiations and Contract Administration-All Collective Bargaining Units
 Estimated Fiscal Year 2001/02**

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

Foothill-De Anza Community College District
Summary of Negotiations and Contract Administration-All Collective Bargaining Units
Estimated Fiscal Year 2001/02

| Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------------------|---------------------|----------------|---------------|---------------------|--------------------------|
| Collective bargaining | | | | | |
| FA Negotiations | \$37,909.26 | | | 11,097.00 | \$49,006.26 |
| CSEA | \$1,686.16 | | | 1,316.25 | \$3,002.41 |
| SEIU | \$3,815.25 | | | 7,796.25 | \$11,611.50 |
| Sub Total Negotiations | \$43,410.67 | | | 20,209.50 | \$63,620.17 |
| Contract Administration | | | | | |
| FA Contract Review | 4,607.51 | | | | \$4,607.51 |
| FA Grievances | \$65,962.33 | | | | \$65,962.33 |
| FA Contract Administration | | | | | |
| SEIU Contract Review/Contract Admin | 3,642.98 | | | 24,232.50 | \$27,875.48 |
| CSEA Contract Administration | | | | 53,055.00 | \$53,055.00 |
| Sub Total Contract Admin | 74,212.82 | | | 77,287.50 | \$151,500.32 |
| Total | \$117,623.49 | \$0.00 | \$0.00 | \$97,497.00 | \$215,120.49 |

**Summary of Collective Bargaining Costs
Faculty Negotiations
Fiscal Year 2000/01**

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Enright, Jane | 92.00 | 69.22 | 14.54 | 7,705.64 |
| Harvey, Alan | 78.00 | 66.23 | 13.91 | 6,251.05 |
| Leskinen, Anne | 77.00 | 58.51 | 12.29 | 5,450.91 |
| Miner, Judy | 1.00 | 67.60 | 14.20 | 81.80 |
| Seelbach, Eugene | 2.25 | 59.23 | 12.44 | 161.25 |
| Zoltan, Elizabeth | 21.50 | 58.66 | 12.32 | 1,526.12 |
| <i>Faculty Representatives:</i> | | | | |
| Eisea, Megan | 32.50 | 73.89 | 15.52 | 2,905.56 |
| Hansen, Richard | 1.25 | 73.89 | 15.52 | 111.75 |
| Milonas, Faith | 7.25 | 73.89 | 15.52 | 648.16 |
| Paye, Anne | 49.00 | 73.89 | 15.52 | 4,380.68 |
| Perino, Kathy | 33.25 | 73.89 | 15.52 | 2,972.61 |
| Sierra, Angel | 41.75 | 73.89 | 15.52 | 3,732.52 |
| nd, Tom | 3.00 | 73.89 | 15.52 | 268.21 |
| Yabu, Sherrie | 3.00 | 73.89 | 15.52 | 268.21 |
| Lopez, Leticia | 43.75 | 27.29 | 5.73 | 1,444.80 |
| Grand Total | <u>486.50</u> | | | <u>\$37,909.26</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
= Annual salary times benefit rate of 21% divided by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2000/01 assignment)

Note 3: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.
Per Kathy Blackwood the average District cost for PT faculty for 2000/01 was \$38,790
Average annual PT salary divided by 35 weeks times 15 hrs/week average

**Foothill-De Anza Community College District
Faculty Negotiations & Pre-Meetings
Fiscal Period 2000/01**

| Negotiations | 7/11 | 7/12 | 7/18 | 7/24 | 7/26 | 7/31 | 8/2 | 8/3 | 10/19 | 10/25 | 10/25 | 11/6 | 11/13 | 11/14 |
|---------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Management Team: | | | | | | | | | | | | | | |
| Enright, Jane | 1.00 | 2.00 | 1.00 | 2.50 | 1.00 | 0.75 | 2.00 | 2.00 | 1.50 | 1.00 | 0.75 | 1.50 | 1.50 | 1.50 |
| Harvey, Alan | 1.00 | | 1.00 | 2.50 | 1.00 | | 2.00 | 2.00 | 1.50 | | 0.75 | 1.50 | 1.50 | |
| Leskinen, Anne | | | | | | 0.75 | 2.00 | 2.00 | | | 0.75 | 1.50 | 1.50 | |
| Miner, Judy | | | | | | | | | | | | | | |
| Seelbach, Eugene | | | | | | | | | | | | | | |
| Zoltan, Elizabeth | | | | | | | | | | | | | | |
| Faculty Representatives: | | | | | | | | | | | | | | |
| Olisea, Megan | | | | | | | | | | | 0.75 | | | |
| Hansen, Richard | | | | 2.50 | | 0.75 | 2.00 | 2.00 | | | | | | |
| Milonas, Faith | | | | 2.50 | | 0.75 | 2.00 | 2.00 | | | | | | |
| Paye, Anne | | | | | | | | | | | | | | |
| Perino, Kathy | | | | | | | | | | | | | | |
| Sierra, Angel | | | | | | | | | | | | | | |
| Strand, Tom | | | | | | | | | | | | | | |
| Yabu, Sherrie | | | | | | | | | | | | | | |
| Confidential Assistants: | | | | | | | | | | | | | | |
| Lopez, Leticia | | | | | | | | | | | | | | 0.75 |
| Negotiations - Total | 2.00 | 2.00 | 2.00 | 10.00 | 2.00 | 3.00 | 4.50 | 10.00 | 3.00 | 6.00 | 4.50 | 4.50 | 4.50 | 1.50 |

Negotiations 1/15 12/15 1/17 1/22 1/24 1/29 2/12 2/14 2/21 2/21 2/26 2/28 3/12

Management Team:

| | | | | | | | | | | | | | | |
|-------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Enright, Jane | 0.50 | 1.00 | 2.25 | 2.00 | 1.50 | 2.75 | 1.50 | 1.75 | 1.50 | 1.00 | 1.00 | 1.50 | 3.00 | 1.50 |
| Harvey, Alan | 0.50 | 1.00 | 2.25 | 2.00 | 1.50 | 2.75 | 1.50 | 1.75 | 1.50 | 1.00 | 1.00 | 1.50 | 2.00 | 1.50 |
| Leskinen, Anne | 0.50 | 1.00 | 1.75 | 2.00 | 1.50 | 2.75 | 1.50 | 1.75 | 1.50 | 1.00 | 1.00 | 1.50 | 3.00 | 1.50 |
| Miner, Judy | | | | | | | | | | | | | | |
| Seelbach, Eugene | | | 2.25 | | | | | | | 1.00 | | | 3.00 | 1.50 |
| Zoltan, Elizabeth | | | | | | | | | | | | | | |

Faculty Representatives:

| | | | | | | | | | | | | | | |
|-----------------|------|--|------|--|--|------|------|------|------|------|--|------|------|------|
| Eisea, Megan | | | 2.25 | | | 2.75 | 1.75 | 3.00 | 1.00 | 1.00 | | 1.00 | | 1.00 |
| Hansen, Richard | 0.50 | | | | | | | | | | | | | |
| Milonas, Faith | | | | | | | | | | | | | | |
| Paye, Anne | 0.50 | | 2.25 | | | 2.75 | 1.75 | 3.00 | 1.00 | 1.00 | | 3.00 | 3.00 | 3.00 |
| Perino, Kathy | 0.50 | | 2.25 | | | | | 3.00 | 1.00 | 1.00 | | 3.00 | 3.00 | 3.00 |
| Sierra, Angel | 0.50 | | 2.25 | | | 2.75 | 1.75 | 3.00 | 1.00 | 1.00 | | 3.00 | 3.00 | 3.00 |
| Strand, Tom | | | | | | | | | | | | | | |
| Yabu, Sherrie | | | | | | | | | | | | | | |

Confidential Assistants:

| | | | | | | | | | | | | | | |
|----------------|------|--|------|--|--|------|------|------|------|------|--|------|------|------|
| Lopez, Leticia | 0.50 | | 2.25 | | | 2.75 | 1.75 | 3.00 | 1.00 | 1.00 | | 3.00 | 3.00 | 3.00 |
|----------------|------|--|------|--|--|------|------|------|------|------|--|------|------|------|

Negotiations - Total 4.00 3.00 17.50 6.00 4.50 19.25 4.50 12.25 4.50 24.00 3.00 9.00 4.50 24.00 6.00

| Negotiations | 3/19 | 3/21 | 4/9 | 4/11 | 4/16 | 4/23 | 4/25 | 5/7 | 5/9 | 5/14 | 5/16 | 5/21 | 5/23 |
|--------------|------|------|-----|------|------|------|------|-----|-----|------|------|------|------|
|--------------|------|------|-----|------|------|------|------|-----|-----|------|------|------|------|

Management Team:

| | | | | | | | | | | | | | |
|-------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Enright, Jane | 3.00 | 1.50 | 1.00 | 1.50 | 3.25 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 1.50 | 2.00 |
| Harvey, Alan | 3.00 | 1.50 | 1.50 | 1.50 | 3.25 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Leskinen, Anne | 3.00 | 1.50 | 1.00 | 1.50 | 3.25 | 1.50 | 1.50 | 1.50 | 2.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Miner, Judy | | | | | | | | | | | | | |
| Seelbach, Eugene | | | | | | | | | | | | | |
| Zoltan, Elizabeth | | 1.50 | 1.00 | 1.50 | | 1.50 | 1.50 | 1.50 | | 1.50 | | 1.50 | |

Faculty Representatives:

| | | | | | | | | | | | | | |
|-----------------|------|------|------|------|------|------|------|------|------|------|--|--|--|
| Eisea, Megan | 3.00 | 1.00 | 1.00 | 1.00 | 3.25 | 1.50 | 2.50 | 2.50 | 2.50 | 1.50 | | | |
| Hansen, Richard | | | | | | | | | | | | | |
| Milonas, Faith | | | | | | | | | | | | | |
| Paye, Anne | 3.00 | 1.00 | 1.00 | 1.50 | 3.25 | 1.50 | 2.50 | 2.50 | 2.50 | 1.50 | | | |
| Perino, Kathy | 3.00 | 1.00 | 1.00 | 1.50 | 3.25 | 1.50 | | | 2.50 | | | | |
| Sierra, Angel | 3.00 | 1.00 | 1.00 | 1.50 | 3.25 | 1.50 | 2.50 | 2.50 | 2.50 | 1.50 | | | |
| Strand, Tom | 3.00 | | | | | | | | | | | | |
| Yabu, Sherrie | | | | | | | | | | | | | |

Confidential Assistants:

| | | | | | | | | | | | | | |
|-----------------------------|--------------|-------------|-------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|-------------|
| Lopez, Leticia | 3.00 | 1.00 | 1.00 | 1.50 | 3.25 | 1.50 | 2.50 | 2.50 | 2.50 | 1.50 | | | |
| Negotiations - Total | 27.00 | 6.00 | 8.00 | 6.00 | 26.00 | 6.00 | 17.50 | 6.00 | 20.00 | 6.00 | 10.50 | 6.00 | 2.00 |

| Negotiations | 5/23 | 5/30 | 5/30 | 6/6 | 6/11 | 6/13 | 6/18 | 6/20 | Total Hrs |
|---------------------------------|--------------|--------------|--------------|-------------|-------------|--------------|-------------|--------------|---------------|
| Management Team: | | | | | | | | | |
| Enright, Jane | 3.00 | 2.00 | 2.50 | 1.00 | 1.50 | 3.00 | 1.00 | 3.00 | 92.00 |
| Harvey, Alan | 3.00 | 2.00 | 2.50 | | 1.50 | 3.00 | 1.00 | 3.00 | 78.00 |
| Leskinen, Anne | 3.00 | 2.00 | 2.50 | | 1.50 | 3.00 | 1.00 | 3.00 | 77.00 |
| Miner, Judy | | | | 1.00 | | | | | 1.00 |
| Seelbach, Eugene | | | | | | | | | 2.25 |
| Zoltan, Elizabeth | | 2.00 | | | 1.50 | | 1.00 | | 21.50 |
| Faculty Representatives: | | | | | | | | | |
| Eisea, Megan | 3.00 | | 2.50 | | | | | | 32.50 |
| Hansen, Richard | | | | | | | | | 1.25 |
| Milonas, Faith | | | | | | | | | 7.25 |
| Paye, Anne | 3.00 | | 2.50 | | | 3.00 | | 3.00 | 49.00 |
| Perino, Kathy | 3.00 | | 2.50 | | | 3.00 | | 3.00 | 33.25 |
| Sierra, Angel | 3.00 | | 2.50 | | | 3.00 | | 3.00 | 41.75 |
| Strand, Tom | | | | | | | | | 3.00 |
| Yabu, Sherrie | | | | | | | | 3.00 | 3.00 |
| Confidential Assistants: | | | | | | | | | |
| Lopez, Leticia | 3.00 | 2.00 | 2.50 | | | 3.00 | | 3.00 | 43.75 |
| Negotiations - Total | 24.00 | 10.00 | 20.00 | 2.00 | 6.00 | 21.00 | 4.00 | 24.00 | 486.50 |

**Summary of Collective Bargaining Costs
Unit CSEA Negotiations
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @21%</u> | <u>Total Compensation</u> |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Blackwood, Kathy | 2.75 | 55.44 | 11.64 | 184.49 |
| Koenig, Frank | 6.00 | 40.23 | 8.45 | 292.05 |
| Parman, Greg | 7.50 | 54.84 | 11.52 | 497.69 |
| Schulze, John | 6.00 | 66.23 | 13.91 | 480.85 |
| <i>CSEA Representatives:</i> | | | | |
| Banuelos, Jose | 3.25 | N/A | 0.00 | 0.00 |
| Contreras, Leo | 5.50 | N/A | 0.00 | 0.00 |
| Delgado, Gil | 4.25 | N/A | 0.00 | 0.00 |
| Mardueno, Jose | 3.25 | N/A | 0.00 | 0.00 |
| Williams, Jim | 5.50 | N/A | 0.00 | 0.00 |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | 4.75 | 40.21 | 8.44 | 231.09 |
| Grand Total | <u>48.75</u> | | | <u>1686.16</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method.

= Annual salary times benefit rate of 21% divided by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)

(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8

= 176 hrs.

Source: HRS screen 16 - 2000/01 assignment)

Note 3: No substitutes were hired for CSEA representatives

Foothill-De Anza Community College District
 CSEA Negotiations Analysis
 Fiscal Period - 2000/01

| <u>CSEA Negotiations:</u> | 8/17 | 8/31 | 9/14 | 9/21 | Total |
|---------------------------------|---------|---------|---------|--------|-------|
| <i>Management Team:</i> | | | | | |
| Blackwood, Kathy | | ✓ 2.75 | | | 2.75 |
| Koenig, Frank | ✓ 1.75 | ✓ 2.75 | ✓ 1.50 | | 6.00 |
| Parman, Greg | ✓ 1.75 | ✓ 2.75 | ✓ 1.50 | ✓ 1.50 | 7.50 |
| Schulze, John | ✓ 1.75 | ✓ 2.75 | ✓ 1.50 | | 6.00 |
| <i>CSEA Representatives:</i> | | | | | |
| Banuelos, Jose | ✓ 1.25 | | ✓ 1.00 | ✓ 1.00 | 3.25 |
| Contreras, Leo | ✓ 1.25 | ✓ 2.25 | ✓ 1.00 | ✓ 1.00 | 5.50 |
| Delgado, Gil | | ✓ 2.25 | ✓ 1.00 | ✓ 1.00 | 4.25 |
| Mardueno, Jose | ✓ 1.25 | | ✓ 1.00 | ✓ 1.00 | 3.25 |
| Williams, Jim | ✓ 1.25 | ✓ 2.25 | 1.00 | ✓ 1.00 | 5.50 |
| <i>Confidential Assistants:</i> | | | | | |
| Margaret McCutchen | ✓ 1.75 | | ✓ 1.50 | ✓ 1.50 | 4.75 |
| Staff Total | ✓ 12.00 | ✓ 17.75 | ✓ 11.00 | ✓ 8.00 | 48.75 |

**Summary of Collective Bargaining Costs
Faculty Contract Review
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @21%</u> | <u>Total Compensation</u> |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Enright, Jane | 7.50 | 69.22 | 14.54 | |
| Harvey, Alan | 5.25 | 66.23 | 13.91 | 628.18 |
| Leskinen, Anne | 6.75 | 58.51 | 12.29 | 420.74 |
| Miner, Judy | 0.00 | 67.60 | 14.20 | 477.84 |
| Seelbach, Eugene | 0.75 | 59.23 | 12.44 | 0.00 |
| Zoltan, Elizabeth | 2.00 | 58.66 | 12.32 | 53.75 |
| | | | | 141.96 |
| <i>Faculty Representatives:</i> | | | | |
| Eisea, Megan | 3.75 | 73.89 | 15.52 | |
| Hansen, Richard | 3.75 | 73.89 | 15.52 | 335.26 |
| Milonas, Faith | 0.00 | 73.89 | 15.52 | 335.26 |
| Paye, Anne | 7.50 | 73.89 | 15.52 | 0.00 |
| ino, Kathy | 7.00 | 73.89 | 15.52 | 670.51 |
| erra, Angel | 7.50 | 73.89 | 15.52 | 625.81 |
| Strand, Tom | 0.00 | 73.89 | 15.52 | 670.51 |
| Yabu, Sherrie | 0.00 | 73.89 | 15.52 | 0.00 |
| | | | | 0.00 |
| Lopez, Leticia | 7.50 | 27.29 | 5.73 | 247.68 |
| Grand Total | <u><u>59.25</u></u> | | * | <u><u>\$4,607.51</u></u> |

545.75

\$42,516.76

**Foothil-De Anza Community College District
Faculty Contract Review
Fiscal Period 2000/01**

| Negotiations -Joint | 10/25 | 11/15 | 12/6 | 2/21 | 3/21 | 4/18 | 5/16 | |
|---------------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <i>Management Team:</i> | | | | | | | | |
| Enright, Jane | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Harvey, Alan | 2.25 | 1.50 | | 1.00 | | | 0.50 | 5.25 |
| Leskinen, Anne | 2.25 | 1.50 | | 1.00 | 1.00 | 0.50 | 0.50 | 6.75 |
| Miner, Judy | | | | | | | | 0.00 |
| Seelbach, Eugene | | | 0.75 | | | | | 0.75 |
| Zoltan, Elizabeth | | | | 1.00 | 1.00 | | | 2.00 |
| <i>Faculty Representatives:</i> | | | | | | | | |
| Elsa, Megan | | | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 3.75 |
| Hansen, Richard | 2.25 | 1.50 | | | | | | 3.75 |
| Milonas, Faith | | | | | | | | 0.00 |
| Paye, Anne | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Perino, Kathy | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | | 7.00 |
| Sierra, Angel | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Strand, Tom | | | | | | | | 0.00 |
| Yabu, Sherrie | | | | | | | | 0.00 |
| <i>Confidential Assistants:</i> | | | | | | | | |
| Lopez, Leticia | 2.25 | 1.50 | 0.75 | 1.00 | 1.00 | 0.50 | 0.50 | 7.50 |
| Negotiations - Total | 18.00 | 12.00 | 5.25 | 9.00 | 8.00 | 3.50 | 3.50 | 59.25 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

NEGOTIATIONS & CONTRACT REVIEW

| <u>Date:</u> | <u>Participants:</u> | <u>Hours:</u> | | | |
|--------------|---|------------------------------|------------|---|------------------------------|
| * 7/11/00 | Jane Enright Alan Harvey | 1.00 1.00 | * 11/13/00 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| * 7/12/00 | Jane Enright | 2.00 | * 11/14/00 | Jane Enright | 1.50 |
| * 7/18/00 | Jane Enright Alan Harvey | 1.00 1.00 | 11/15/00 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 2.25 2.25 2.25 2.25 |
| 7/19/00 | Jane Enright Alan Harvey | 2.50 2.50 | * 12/5/00 | Jane Enright Alan Harvey Anne Leskinen | 1.00 1.00 1.00 |
| * 7/24/00 | Jane Enright Alan Harvey | 1.00 1.00 | 12/6/00 | Jane Enright * Anne Leskinen Gene Seelbach Leticia Lopez | 3.00 2.50 3.00 3.00 |
| 7/26/00 | Jane Enright Anne Leskinen | 0.75 0.75 | * 1/17/01 | Jane Enright Alan Harvey Anne Leskinen | 2.00 2.00 2.00 |
| * 7/31/00 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 | * 1/22/01 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| 8/2/00 | Jane Enright Anne Leskinen Alan Harvey | 2.00 2.00 2.00 | 1/24/01 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 2.75 2.75 2.75 2.75 |
| 8/3/00 | Jane Enright Alan Harvey Anne Leskinen | 2.00 2.00 2.00 | * 1/29/01 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| * 10/19/00 | Jane Enright Alan Harvey | 1.50 1.50 | 1/31/01 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 1.75 1.75 1.75 1.75 |
| 10/25/00 | Jane Enright | 1.00 | * 2/12/01 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 |
| 10/25/00 | Jane Enright Alan Harvey Anne Leskinen Leticia Lopez | 3.00 3.00 3.00 3.00 | | | |
| 11/6/00 | Jane Enright Alan Harvey Anne Leskinen | 1.50 1.50 1.50 | | | |

2.0?
1:07-3:00

1.75?
1:15-3:00

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

| | | | | | |
|-----------|---------------|------|-----------|-----------------|------|
| 2/14/01 | Jane Enright | 3.00 | 4/11/01 | Jane Enright | 3.25 |
| | Alan Harvey | 3.00 | | Alan Harvey | 3.25 |
| | Anne Leskinen | 3.00 | | Anne Leskinen | 3.25 |
| | Leticia Lopez | 3.00 | | Leticia Lopez | 3.25 |
| * 2/21/01 | Jane Enright | 1.00 | * 4/16/01 | Jane Enright | 1.50 |
| | Alan Harvey | 1.00 | | Alan Harvey | 1.50 |
| | Anne Leskinen | 1.00 | | Anne Leskinen | 1.50 |
| | | | | Liz Zoltan | 1.50 |
| 2/21/01 | Jane Enright | 3.00 | 4/18/01 | Jane Enright | 2.50 |
| | Alan Harvey | 3.00 | | * Alan Harvey | 2.50 |
| | Anne Leskinen | 3.00 | | * Anne Leskinen | 2.50 |
| | Leticia Lopez | 3.00 | | Leticia Lopez | 2.50 |
| * 2/26/01 | Jane Enright | 1.50 | * 4/23/01 | Jane Enright | 1.50 |
| | Alan Harvey | 1.50 | | Alan Harvey | 1.50 |
| | Anne Leskinen | 1.50 | | Anne Leskinen | 1.50 |
| | | | | Liz Zoltan | 1.50 |
| 2/28/01 | Jane Enright | 3.00 | 4/25/01 | Jane Enright | 2.50 |
| | Alan Harvey | 3.00 | | Alan Harvey | 2.50 |
| | Anne Leskinen | 3.00 | | Anne Leskinen | 2.50 |
| | Leticia Lopez | 3.00 | | Leticia Lopez | 2.50 |
| * 3/12/01 | Jane Enright | 1.50 | 5/7/01 | Jane Enright | 1.50 |
| | Alan Harvey | 1.50 | | Alan Harvey | 1.50 |
| | Anne Leskinen | 1.50 | | Anne Leskinen | 1.50 |
| | Liz Zoltan | 1.50 | | Liz Zoltan | 1.50 |
| 3/14/01 | Jane Enright | 2.00 | 5/9/01 | Jane Enright | 2.00 |
| | Anne Leskinen | 2.00 | | Alan Harvey | 2.00 |
| | Leticia Lopez | 2.00 | | Anne Leskinen | 2.00 |
| | | | | Leticia Lopez | 2.00 |
| * 3/19/01 | Jane Enright | 1.50 | * 5/14/01 | Jane Enright | 1.50 |
| | Alan Harvey | 1.50 | | Alan Harvey | 1.50 |
| | Anne Leskinen | 1.50 | | Anne Leskinen | 1.50 |
| | Liz Zoltan | 1.50 | | Liz Zoltan | 1.50 |
| 3/21/01 | Jane Enright | 1.75 | 5/16/01 | Jane Enright | 2.00 |
| | Anne Leskinen | 1.75 | | Alan Harvey | 2.00 |
| | Leticia Lopez | 1.75 | | Anne Leskinen | 2.00 |
| | | | | Leticia Lopez | 2.00 |
| * 4/9/01 | Jane Enright | 1.50 | | Liz Zoltan | 2.00 |
| | Alan Harvey | 1.50 | | | |
| | Anne Leskinen | 1.50 | | | |
| | Liz Zoltan | 1.50 | | | |

Zoltan E
1-3

20?

NOT on sign-in sheet

1:05 - 3:00
2 hrs

Harvey A

1:05 - 4:10
3 hrs

1:30 - 4:00
2.5 hrs

1:05 - 3:00
2 hrs

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

| | | | | | |
|-----------|---------------|------|--|---------------|------|
| * 5/21/01 | Jane Enright | 1.50 | <u>TOTAL NEGOTIATIONS HRS PER PERSON:</u> | | |
| | Alan Harvey | 1.50 | | Enright= | 99.5 |
| | Anne Leskinen | 1.50 | | Harvey= | 84.5 |
| | Liz Zoltan | 1.50 | | Leskinen= | 84.5 |
| * 5/23/01 | Jane Enright | 2.00 | | | |
| 5/23/01 | Jane Enright | 3.00 | | | |
| | Alan Harvey | 3.00 | Lopez= | 51.25 | |
| | Anne Leskinen | 3.00 | Miner= | 1 | |
| | Leticia Lopez | 3.00 | Seelbach= | 3 | |
| * 5/30/01 | Jane Enright | 2.00 | Zoltan= | <u>18.5</u> | |
| | Alan Harvey | 2.00 | TOTAL HRS: | 342.25 | |
| | Anne Leskinen | 2.00 | | | |
| | Liz Zoltan | 2.00 | | | |
| | Leticia Lopez | 2.00 | | | |
| 5/30/01 | Jane Enright | 2.50 | | | |
| | Alan Harvey | 2.50 | <u>RELATED COSTS FOR NEGOTIATIONS</u> | | |
| | Anne Leskinen | 2.50 | <u>& CONTRACT REVIEW:</u> (Development, | | |
| | Leticia Lopez | 2.50 | review and distribution of minutes:) | | |
| * 6/6/01 | Jane Enright | 1.00 | Enright= | 48 | |
| | Judy Miner | 1.00 | Lopez= | <u>20</u> | |
| * 6/11/01 | Jane Enright | 1.50 | TOTAL HRS: | 68 | |
| | Alan Harvey | 1.50 | | | |
| | Anne Leskinen | 1.50 | | | |
| | Liz Zoltan | 1.50 | | | |
| 6/13/01 | Jane Enright | 3.00 | | | |
| | Alan Harvey | 3.00 | | | |
| | Anne Leskinen | 3.00 | | | |
| | Leticia Lopez | 3.00 | | | |
| * 6/18/01 | Jane Enright | 1.00 | | | |
| | Alan Harvey | 1.00 | | | |
| | Anne Leskinen | 1.00 | | | |
| | Liz Zoltan | 1.00 | | | |
| 6/20/01 | Jane Enright | 3.00 | | | |
| | Alan Harvey | 3.00 | | | |
| | Anne Leskinen | 3.00 | | | |
| | Leticia Lopez | 3.00 | | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

**ADDITIONAL MANDATED COSTS/FA
GREIVANCE PREP/HEARINGS**

ADAMS-BOGUS

| | | |
|---------|-------------------------|--------|
| 2/14/01 | Jane Enright | ✓ 1.00 |
| 2/22/01 | Jane Enright | ✓ 1.00 |
| | Judy Miner | 1.00 |
| | Enrique Riveros-Schafer | 1.00 |
| 3/20/01 | Jane Enright | ✓ 0.50 |
| 3/22/01 | Jane Enright | ✓ 0.50 |

3 Jan

COUNSELING ISSUES

| | | |
|-------------|--------------|--------|
| 7/27/00 | Jane Enright | 0.50 ✓ |
| | Rich Rose | 0.50 |
| 8/28/00 | Jane Enright | 3.25 ✓ |
| 8/29/00 | Jane Enright | 1.00 ✓ |
| 8/29/00 Arb | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 9/15/00 | Jane Enright | 1.50 ✓ |
| | Rich Rose | 1.50 |
| 9/19/00 | Jane Enright | 5.00 |
| | Rich Rose | 5.00 |
| 9/20/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | 1.00 |
| 9/20/00 Med | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 9/28/00 Med | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |
| 10/9/00 | Jane Enright | 3.50 ✓ |
| | Rich Rose | 3.50 |
| 10/16/00 | Jane Enright | 8.00 |
| | Rich Rose | 8.00 |

| | | |
|----------|--------------|--------|
| 10/23/00 | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |

| | | |
|----------|--------------|--------|
| 10/30/00 | Jane Enright | 8.00 ✓ |
| | Rich Rose | 8.00 |

| | | |
|-------------|--------------|---------|
| 11/2/00 Med | Jane Enright | 15.00 ✓ |
| | Rich Rose | 15.00 |

| | | |
|---------|--------------|--------|
| 12/5/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | 1.00 |

| | | |
|---------|--------------|--------|
| 2/15/01 | Jane Enright | 1.00 ✓ |
| | Rich Rose | 1.00 |

| | | |
|--------|--------------|--------|
| 3/9/01 | Jane Enright | 1.50 ✓ |
|--------|--------------|--------|

*Jane 82.25
Rich 76.5
158.75*

MARTINEZ

| | | |
|----------|-------------------------|--------|
| 10/27/00 | Jane Enright | 0.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 0.50 |

| | | |
|--------|-------------------------|--------|
| 1/4/01 | Jane Enright | 1.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 1.50 |

| | | |
|--------|-------------------------|--------|
| 1/5/01 | Jane Enright | 3.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 3.50 |

| | | |
|--------|-------------------------|--------|
| 1/9/01 | Jane Enright | 3.00 ✓ |
| | Enrique Riveros-Schafer | 8.00 |
| | Bill Patterson | 8.00 |

| | | |
|---------|-------------------------|--------|
| 1/17/01 | Jane Enright | 1.00 ✓ |
| | Enrique Riveros-Schafer | ✓ 1.00 |

| | | |
|---------|-------------------------|--------|
| 1/18/01 | Jane Enright | 0.50 ✓ |
| | Enrique Riveros-Schafer | ✓ 0.50 |

| | | |
|---------|-------------------------|--------|
| 1/18/01 | Jane Enright | 3.00 ✓ |
| | Enrique Riveros-Schafer | 3.00 |
| | Bill Patterson | 11.00 |

| | | |
|---------|-------------------------|--------|
| 6/19/01 | Jane Enright | 1.50 ✓ |
| | Enrique Riveros-Schafer | 1.50 |

*Jane - 14.5
Enrique - 14.5
Bill 14.0
43*

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (FACULTY ASSOCIATION)

RAFF

| | | |
|--------------|----------------|--------|
| 6/2/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | ✓1.00 |
| 6/13/00 | Jane Enright | 1.00 ✓ |
| | Rich Rose | ✓1.00 |
| 6/20/00 | Jane Enright | 1.50 ✓ |
| Conciliation | Rich Rose | ✓1.50 |
| 3/19/01 | Jane Enright | 0.75 ✓ |
| | Rich Rose | ✓0.75 |
| 3/20/01 | Jane Enright | 0.50 ✓ |
| | Rich Rose | ✓0.50 |
| 3/20/01 | Jane Enright | 1.00 ✓ |
| Hearing | Rich Rose | ✓1.00 |
| | Bernadine Fong | 2.00 ✓ |
| | Jane | 5.75 |
| | Rich | 5.75 |

RINES

| | | |
|---------|---------------|--------|
| 4/30/01 | Jane Enright | 1.50 ✓ |
| | Nancy Canter | ✓1.50 |
| 4/30/01 | Nancy Canter | ✓3.00 |
| 5/2/01 | Jane Enright | 2.00 ✓ |
| | Nancy Canter | ✓2.00 |
| | Martha Kanter | 5.00 ✓ |
| | | 15 |

TRASVINA

| | | |
|---------|---------------|---------|
| 5/8/01 | Jane Enright | 2.00 ✓ |
| | Rose Myers | ✓2.00 |
| 5/14/01 | Jane Enright | 4.00 ✓ |
| | Rose Myers | ✓4.00 |
| | Martha Kanter | 10.50 ✓ |
| | | 22.5 |

YOLLES CONCILIATION

| | | |
|---------|---------------|------|
| 4/16/01 | Jane Enright | 1.25 |
| | Anne Leskinen | 1.25 |
| | Judy Miner | 1.25 |
| | | 3.75 |

MISCALLEANEOUS:

PHONE CALLS TO LEGAL COUNSEL

| | | |
|----------|--------------|------|
| 6/29/00 | Jane Enright | 0.75 |
| 7/19/00 | Jane Enright | 0.50 |
| 9/29/00 | Jane Enright | 0.50 |
| 10/11/00 | Jane Enright | 1.00 |
| 10/17/00 | Jane Enright | 0.50 |
| 11/14/00 | Jane Enright | 5.50 |
| 2/7/01 | Jane Enright | 0.75 |
| 2/13/01 | Jane Enright | 2.00 |
| 2/22/01 | Jane Enright | 1.50 |
| 2/28/01 | Jane Enright | 2.50 |

**TOTAL HRS SPENT FOR ADDTN'L
MANDATED COSTS: GRIEVANCE
PREP & HEARINGS:**

| | |
|-------------------|---------------|
| Canter= | 6.50 ✓ |
| Enright= | 131.75 |
| Fong= | 2.00 ✓ |
| Kanter= | 11.00 15.3 |
| Leskinen= | 1.25 ✓ |
| Miner= | 2.25 ✓ |
| Myers= | 6.00 ✓ |
| Patterson= | 14.00 ✓ |
| Riveros-Schafer= | 15.50 ✓ |
| Rose= | 82.25 ✓ |
| TOTAL HRS: | 272.50 |

**Summary of Collective Bargaining Costs
Unit SEIU Negotiations
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @ 21%</u> | <u>Total Compensation</u> |
|-------------------------------------|------------------------|------------------------|-------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Beers, George | 9.50 | 60.89 | 12.79 | 699.92 |
| Blackwood, Kathy | 1.00 | 55.44 | 11.64 | 67.09 |
| Enright, Jane | 5.75 | 69.22 | 14.54 | 481.60 |
| Keller, James | 1.00 | 69.22 | 14.54 | 83.76 |
| McCarthy, James | 11.75 | 54.84 | 11.52 | 779.72 |
| Parman, Greg | 23.75 | 54.84 | 11.52 | 1,576.03 |
| <i>SEIU Representatives:</i> | | | | |
| Chao, Nancy | 8.75 | N/A | N/A | N/A |
| Cohn, Diana | 2.50 | N/A | N/A | N/A |
| Garrison, Phillis | 6.25 | N/A | N/A | N/A |
| Hocevar, Lisa | 5.50 | N/A | N/A | N/A |
| Lemes, Karen | 11.00 | N/A | N/A | N/A |
| McGee, Judith | 11.00 | N/A | N/A | N/A |
| Rueda, Javier | 8.50 | N/A | N/A | N/A |
| Schreiber, Shelley | 9.25 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | <u>17.00</u> | 40.21 | 8.44 | <u>827.06</u> |
| Grand Total | <u>132.50</u> | | | <u>\$3,815.25</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
= Annual salary times benefit rate of 21% divided by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)
(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2000/01 assignment)

Note 3: No substitutes were hired for SEIU representatives

Foothill-De Anza Community College District
Collective Bargaining-Negotiations & Contract Proposal Analysis
Fiscal Period - 2000/01

| <u>SEIU Negotiations:</u> | 6/29 | 7/5 | 7/24 | 8/8 | 8/29 | 9/15 | 11/7 | 4/20 | 6/28 | Total |
|---------------------------------|--------|--------|-------|--------|--------|--------|-------|-------|-------|----------|
| <i>Management Team:</i> | | | | | | | | | | |
| Beers, George | | ✓2.50 | | | ✓3.50 | | | 2.00 | ✓1.50 | 9.50 |
| Blackwood, Kathy | | | ✓1.00 | | | | | | | 1.00 |
| Enright, Jane | ✓3.25 | | ✓1.00 | | | | | | ✓1.50 | 5.75 |
| Keller, James | | | ✓1.00 | | | | | | | 1.00 |
| McCarthy, James | | | | ✓4.75 | ✓3.50 | | | 2.00 | ✓1.50 | 11.75 |
| Parman, Greg | ✓3.25 | ✓2.50 | ✓1.00 | ✓4.75 | ✓3.50 | ✓2.75 | ✓2.50 | 2.00 | ✓1.50 | 23.75 |
| <i>SEIU Representatives:</i> | | | | | | | | | | |
| Chao, Nancy | | ✓1.25 | | ✓3.25 | 2.50 | ✓1.75 | | | | 8.75 |
| Cohn, Diana | | | | | 2.50 | | | | | 2.50 |
| Garrison, Phillis | | ✓1.25 | | ✓3.25 | | ✓1.75 | | | | 6.25 |
| Hocevar, Lisa | | ✓1.25 | | | 2.50 | ✓1.75 | | | | 5.50 |
| Lemes, Karen | ✓2.25 | ✓1.25 | | ✓3.25 | 2.50 | ✓1.75 | | | | 11.00 |
| Lee, Judith | ✓2.25 | ✓1.25 | | ✓3.25 | 2.50 | ✓1.75 | | | | 11.00 |
| Meda, Javier | ✓2.25 | ✓1.25 | | ✓3.25 | | ✓1.75 | | | | 8.50 |
| Schreiber, Shelley | ✓2.25 | ✓1.25 | | ✓3.25 | 2.50 | | | | | 9.25 |
| <i>Confidential Assistants:</i> | | | | | | | | | | |
| Vanda McCulay | | | | | | | | | | 0.00 |
| Margaret McCutchen | | ✓2.50 | | ✓4.75 | ✓3.50 | ✓2.75 | | 2.00 | ✓1.50 | 17.00 |
| Grand Total-Staff | ✓15.50 | ✓16.25 | ✓4.00 | ✓33.75 | ✓29.00 | ✓16.00 | ✓2.50 | ✓8.00 | ✓7.50 | 132.50 ✓ |

**Summary of Collective Bargaining Costs
Unit SEIU Contract Review
Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Statutory Benefits @ 21%</u> | <u>Total Compensation</u> |
|----------------------------------|------------------------|------------------------|-------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Enright, Jane | 2.00 | 69.22 | 14.54 | 167.51 |
| Johnson, Penny | 4.00 | 55.87 | 11.73 | 270.41 |
| Kyne, Kathy | 4.00 | 50.71 | 10.65 | 245.45 |
| Moore, Robin | 1.50 | 47.05 | 9.88 | 85.40 |
| Parman, Greg | 29.75 | 54.84 | 11.52 | 1,974.18 |
| <i>SEIU Representatives:</i> | | | | |
| Chao, Nancy | 2.00 | N/A | N/A | N/A |
| Hand, Art | 3.75 | N/A | N/A | N/A |
| Hocevar, Lisa | 20.25 | N/A | N/A | N/A |
| Hochstraser, Alex | 2.75 | N/A | N/A | N/A |
| Lemes, Karen | 20.25 | N/A | N/A | N/A |
| Monary, Blanch | 1.00 | N/A | N/A | N/A |
| Pena-Ferrick, Joan | 1.00 | N/A | N/A | N/A |
| Rueda, Javier | 17.75 | N/A | N/A | N/A |
| <i>Confidential Assistants:</i> | | | | |
| Margaret McCutchen | <u>18.50</u> | 40.21 | 8.44 | <u>900.03</u> |
| Grand Total | <u>128.50</u> | | | <u>\$3,642.98</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
= Annual salary times benefit rate of 21% divided by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2000/01 assignment)

Note 3: No substitutes were hired for SEIU representatives

F De Anza Community College District
C a Bargaining- Contract Review Analysis
 Fiscal Period - 2000/01

| <u>SEIU Negotiations:</u> | 10/10 | 11/30 | 12/6 | 1/8 | 1/10 | 1/16 | 1/31 | 2/21 | 2/27 | 3/2 | 3/28 | 3/28 | 3/29 | 4/19 | 4/30 | 6/11 | 6/27 Misc. | Total | |
|---------------------------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|---------|
| Management Team: | | | | | | | | | | | | | | | | | | | |
| Enright, Jane | | | | | | | | | 1.00 | | 1.00 | | | | | | | 2.00 ✓ | |
| Johnson, Penny | | | | | 1.00 | 1.50 | 1.50 | | | | | | | | | | | 4.00 ✓ | |
| Kyne, Kathy | | | | | 1.00 | 1.50 | 1.50 | | | | | | | | | | | 4.00 ✓ | |
| Moore, Robin | | | | | | | | | | | | | 1.50 | | | | | 1.50 ✓ | |
| Parman, Greg | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | 1.00 | 0.75 | 1.00 | 1.00 | 1.50 | 1.50 | 1.00 | 2.00 | 1.00 | 5.50 | 29.75 ✓ |
| SEIU Representatives: | | | | | | | | | | | | | | | | | | | |
| Chao, Nancy | | | | | | | | | | | | | | | | 1.00 | 1.00 | 2.00 ✓ | |
| Hand, Art | | | | | | | | | | 0.75 | 1.00 | | | | 1.00 | | 1.00 | 3.75 ✓ | |
| Hocevar, Lisa | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | 0.75 | 1.00 | 1.50 | 1.50 | 1.00 | | | 1.00 | 20.25 ✓ | |
| Hochstrasser, Alex | | | | | | | | | | 0.75 | 1.00 | | | | | | | 2.75 ✓ | |
| Lemes, Karen | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | 0.75 | 1.00 | 1.50 | 1.50 | 1.00 | | | | 20.25 ✓ | |
| Monay, Blanch | | | | | | | | | | | | | | | | | | 1.00 ✓ | |
| Pena-Farrick, Joan | | | | | | | | | | | | | | | | | | 1.00 ✓ | |
| Rueda, Javier | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | 0.75 | 1.00 | 1.50 | | 1.00 | | | | 17.75 ✓ | |
| Confidential Assistants: | | | | | | | | | | | | | | | | | | | |
| Margaret McCutchen | 1.5 | 2.50 | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | | | | | 1.50 | 1.50 | 1.00 | | 1.00 | 18.50 ✓ | |
| Grand Total-Staff | 7.50 | 12.50 | 10.00 | 10.00 | 7.00 | 10.50 | 10.50 | 7.50 | 2.00 | 4.50 | 2.00 | 6.00 | 9.00 | 6.00 | 8.00 | 2.00 | 8.00 | 128.50 ✓ | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

CSEA NEGOTIATIONS

| <u>Date:</u> | <u>Participants:</u> | <u>Hours:</u> |
|--------------|----------------------|---------------|
| 8/17/00 | Frank Koenig | 1.75 |
| | Greg Parman | 1.75 |
| | John Schulze | 1.75 |
| | Margaret McCutchen | 1.75 |
| | Jim Williams | 1.25 |
| | Jose Banuelos | 1.25 |
| | Jose Mardueno | 1.25 |
| | Leo Contreras | 1.25 |
| | | <u>12</u> |

5 prep

| | | |
|---------|-----------------|--------------|
| 8/31/00 | Greg Parman | 2.75 |
| | John Schulze | 2.75 |
| | Frank Koenig | 2.75 |
| | Kathy Blackwood | 2.75 |
| | Gil Delgado | 2.25 |
| | Leo Contreras | 2.25 |
| | Jim Williams | 2.25 |
| | | <u>17.75</u> |

5 prep
11
6.75

| | | |
|---------|--------------------|-----------|
| 9/14/00 | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | Frank Koenig | 1.50 |
| | John Schulze | 1.50 |
| | Gil Delgado | 1.00 |
| | Jose Mardueno | 1.00 |
| | Jim Williams | 1.00 |
| | Jose Banuelos | 1.00 |
| | Leo Contreras | 1.00 |
| | | <u>11</u> |

prep time
6
5

| | | |
|---------|--------------------|----------|
| 9/21/00 | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | Gil Delgado | 1.00 |
| | Jose Mardueno | 1.00 |
| | Jim Williams | 1.00 |
| | Leo Contreras | 1.00 |
| | Jose Banuelos | 1.00 |
| | | <u>8</u> |

3 prep

SEIU NEGOTIATIONS

| <u>Date:</u> | <u>Participants:</u> | <u>Hours:</u> |
|--------------|----------------------|---------------|
| 6/29/00 | Jane Enright | 3.25 |
| | Greg Parman | 3.25 |
| | Judith McGee | 2.25 |
| | Javier Rueda | 2.25 |
| | Shelley Schreiber | 2.25 |
| | Karen Lemes | 2.25 |
| | | <u>15.5</u> |

prep
6.5
9

| | | |
|--------|--------------------|--------------|
| 7/5/00 | George Beers | 2.50 |
| | Margaret McCutchen | 2.50 |
| | Greg Parman | 2.50 |
| | Judith McGee | 1.25 |
| | Phyllis Garrison | 1.25 |
| | Lisa Hocevar | 1.25 |
| | Shelley Schreiber | 1.25 |
| | Karen Lemes | 1.25 |
| | Javier Rueda | 1.25 |
| | Nancy Chao | 1.25 |
| | | <u>16.25</u> |

7.5
8.75

| | | |
|---------|-----------------|----------|
| 7/24/00 | Jim Keller | 1.00 |
| | Kathy Blackwood | 1.00 |
| | Jane Enright | 1.00 |
| | Greg Parman | 1.00 |
| | | <u>4</u> |

| | | |
|--------|--------------------|------|
| 8/8/00 | Margaret McCutchen | 4.75 |
| | Greg Parman | 4.75 |
| | Jim McCarthy | 4.75 |
| | Phyllis Garrison | 3.25 |
| | Javier Rueda | 3.25 |
| | Shelley Schreiber | 3.25 |
| | Karen Lemes | 3.25 |
| | Judith McGee | 3.25 |
| | Nancy Chao | 3.25 |

48.75

33.75

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

SEIU CONTINUED

TOTAL NEGOTIATION HRS PER PERSON:

| | | | |
|---------|--------------------|-----------|------|
| 8/29/00 | Margaret McCutchen | 3.50 | } 14 |
| | George Beers | 3.50 | |
| | Greg Parman | 3.50 | |
| | Jim McCarthy | 3.50 | |
| | Shelley Schreiber | 2.50 | } 15 |
| | Lisa Hocevar | 2.50 | |
| | Diana Cohn | 2.50 | |
| | Judith McGee | 2.50 | |
| | Karen Lemes | 2.50 | |
| | Nancy Chao | 2.50 | |
| | | <u>29</u> | |

| | | | |
|---------|--------------------|-----------|--------|
| 9/15/00 | Margaret McCutchen | 2.75 | } 5.5 |
| | Greg Parman | 2.75 | |
| | Javier Rueda | 1.75 | } 10.5 |
| | Phyllis Garrison | 1.75 | |
| | Karen Lemes | 1.75 | |
| | Lisa Hocevar | 1.75 | |
| | Judith McGee | 1.75 | |
| | Nancy Chao | 1.75 | |
| | | <u>16</u> | |

11/7/00 Greg Parman 2.50

| | | |
|---------|--------------------|----------|
| 4/20/01 | George Beers | 2.00 |
| | Jim McCarthy | 2.00 |
| | Margaret McCutchen | 2.00 |
| | Greg Parman | 2.00 |
| | | <u>8</u> |

| | | |
|---------|--------------------|------------|
| 6/28/01 | George Beers | 1.50 |
| | Jane Enright | 1.50 |
| | Jim McCarthy | 1.50 |
| | Margaret McCutchen | 1.50 |
| | Greg Parman | 1.50 |
| | | <u>7.5</u> |

| | |
|------------|----------------|
| Banuelos: | 3.25 ✓ |
| Beers: | 9.50 ✓ |
| Blackwood: | 3.75 ✓ |
| Chao: | 8.75 ✓ |
| Cohn: | 2.50 ✓ |
| Contreras: | 5.50 ✓ |
| Delgado: | 4.25 ✓ |
| Enright: | 5.75 ✓ |
| Garrison: | 6.25 ✓ |
| Hocevar: | 5.50 ✓ |
| Keller: | 1.00 ✓ |
| Koenig: | 6.00 ✓ |
| Lemes: | 11.00 ✓ |
| Mardueno: | 3.25 ✓ |
| McCarthy: | 11.75 ✓ |
| McCutchen: | 21.75 ✓ |
| McGee: | 11.00 ✓ |
| Parman: | <u>31.25</u> ✓ |
| Rueda: | 8.50 ✓ |
| Schreiber: | 9.25 ✓ |
| Schulze: | 6.00 ✓ |
| Williams: | <u>5.50</u> ✓ |

TOTAL HRS: 181.25

TOTAL HRS PER UNIT

SEIU: 132.50 ✓
CSEA: 48.75 ✓

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

CONTRACT REVIEW/OTHER RELATED COSTS

| | | | | | | |
|----------|--------------------|------|---------|--------------------|------|------|
| 10/10/00 | Greg Parman | 1.50 | 1/16/01 | Margaret McCutchen | 1.50 | 10.5 |
| | Margaret McCutchen | 1.50 | | | | |
| | Karen Lemes | 1.50 | | | | |
| | Lisa Hocevar | 1.50 | 1/31/01 | Penny Johnson | 1.50 | |
| | Javier Rueda | 1.50 | | Kathy Kyne | 1.50 | |
| | | 7.5 | | Greg Parman | 1.50 | |
| | | | | Lisa Hocevar | 1.50 | |
| 11/30/00 | Lisa Hocevar | 2.50 | | Karen Lemes | 1.50 | |
| | Karen Lemes | 2.50 | | Javier Rueda | 1.50 | |
| | Javier Rueda | 2.50 | | Margaret McCutchen | 1.50 | 10.5 |
| | Margaret McCutchen | 2.50 | | | | |
| | Greg Parman | 2.50 | | | | |
| | | 12.5 | 2/21/01 | Lisa Hocevar | 1.50 | |
| | | | | Karen Lemes | 1.50 | |
| 12/6/00 | Lisa Hocevar | 2.00 | | Margaret McCutchen | 1.50 | |
| | Karen Lemes | 2.00 | | Greg Parman | 1.50 | |
| | Javier Rueda | 2.00 | | Javier Rueda | 1.50 | 7.5 |
| | Margaret McCutchen | 2.00 | | | | |
| | Greg Parman | 2.00 | | | | |
| | | 10 | 2/27/01 | Jane Enright | 1.00 | |
| | | | | Greg Parman | 1.00 | 2 |
| 1/8/01 | Lisa Hocevar | 2.00 | | | | |
| | Karen Lemes | 2.00 | | | | |
| | Javier Rueda | 2.00 | 3/2/01 | Art Hand | 0.75 | |
| | Margaret McCutchen | 2.00 | | Lisa Hocevar | 0.75 | |
| | Greg Parman | 2.00 | | Alex Hochstraser | 0.75 | |
| | | 10 | | Karen Lemes | 0.75 | |
| | | | | Javier Rueda | 0.75 | |
| 1/10/01 | Penny Johnson | 1.00 | | Greg Parman | 0.75 | 4.5 |
| | Kathy Kyne | 1.00 | | | | |
| | Greg Parman | 1.00 | | | | |
| | Lisa Hocevar | 1.00 | 3/28/01 | Jane Enright | 1.00 | |
| | Karen Lemes | 1.00 | | Greg Parman | 1.00 | 2 |
| | Javier Rueda | 1.00 | | | | |
| | Margaret McCutchen | 1.00 | | | | |
| | | 2 | 3/28/01 | Art Hand | 1.00 | |
| | | | | Lisa Hocevar | 1.00 | |
| 1/16/01 | Penny Johnson | 1.50 | | Alex Hochstraser | 1.00 | |
| | Kathy Kyne | 1.50 | | Karen Lemes | 1.00 | |
| | Greg Parman | 1.50 | | Javier Rueda | 1.00 | |
| | Lisa Hocevar | 1.50 | | Greg Parman | 1.00 | |
| | Karen Lemes | 1.50 | | | | |
| | Javier Rueda | 1.50 | | | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources

MANDATED COSTS REPORT 2000-2001 (CSEA/SEIU)

EMPLOYEE/EMPLOYER RELATIONS COMMITTEE (EERC)

| | | | | | |
|----------|--------------------|------|---------|--------------------|------|
| 8/10/00 | Frank Nunez | 1.00 | | | |
| | Frank Koenig | 1.00 | 5/9/01 | Donna Jones-Dulin | 1.00 |
| | Greg Parman | 1.00 | | Margaret McCutchen | 1.00 |
| | Margaret McCutchen | 1.00 | | Greg Parman | 1.00 |
| 9/14/00 | John Schulze | 1.00 | 6/20/01 | Donna Jones-Dulin | 1.00 |
| | Frank Koenig | 1.00 | | Margaret McCutchen | 1.00 |
| | Margaret McCutchen | 1.00 | | Frank Nunez | 1.00 |
| | Greg Parman | 1.00 | | Greg Parman | 1.00 |
| 10/12/00 | Frank Koenig | 1.00 | | | |
| | John Schulze | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| 11/9/00 | Frank Koenig | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| 1/11/01 | Frank Koenig | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | John Schulze | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| 2/14/01 | Donna Jones-Dulin | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Frank Koenig | 1.00 | | | |
| 4/11/01 | Frank Koenig | 1.00 | | | |
| | Margaret McCutchen | 1.00 | | | |
| | Frank Nunez | 1.00 | | | |
| | Greg Parman | 1.00 | | | |
| | John Schulze | 1.00 | | | |

TOTAL EERC HRS PER PERSON:

| | |
|--------------|-------------|
| Jones-Dulin: | 3.00 |
| Koenig: | 7.00 |
| McCutchen: | 9.00 |
| Nunez: | 7.00 |
| Parman: | 9.00 |
| Schulze: | <u>4.00</u> |

TOTAL EERC HRS: 39.00

**Summary of Collective Bargaining Costs
Contract Administration / Grievances
Fiscal Year 2000/01**

| | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---------------------------------|------------------------|------------------------|------------------------------------|-------------------------------|
| <i>Management Team:</i> | | | | |
| Canter, Nancy | 6.50 | 55.87 | 11.73 | 439.41 |
| Enright, Jane | 164.25 | 69.22 | 14.54 | 13,757.08 |
| Fong, Bernadine | 2.00 | 76.34 | 16.03 | 184.74 |
| Kanter, Martha | 15.50 | 76.34 | 16.03 | 1,431.74 |
| Leskinen, Anne | 1.25 | 58.51 | 12.29 | 88.49 |
| Miner, Judy | 2.25 | 67.60 | 14.20 | 184.04 |
| Myers, Rose | 6.00 | 63.08 | 13.25 | 457.96 |
| Patterson, Bill | 14.00 | 66.51 | 13.97 | 1,126.73 |
| Riveros, Enrique | 15.50 | 58.51 | 12.29 | 1,097.26 |
| Rose, Richard | 82.25 | 55.87 | 11.73 | 5,560.24 |
| | | | | 24,327.69 |
| <i>Faculty Representatives:</i> | | | | |
| Stran, Tom | 341.25 | 73.89 | 15.52 | 30,508.34 |
| Harper, Laurie | 30.00 | 73.89 | 15.52 | 2,682.05 |
| Hansen, Richard | 94.00 | 73.89 | 15.52 | 8,403.76 |
| Elwell, Susanne | 1.00 | 33.47 | 7.03 | 40.50 |
| | | | | 41,634.65 |
| <i>Confidential Assistants:</i> | | | | |
| Grand Total | <u>775.75</u> | | | <u>\$ 65,962.33</u> |

Note 1: Pursuant to § 6.1 the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Productive Hourly Rate Computation" method
= Annual salary times benefit rate of 21% divided by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2000/01 assignment)

Note 3: Faculty representatives replacement costs are computed using the average hourly rate for a part time teacher.
Per Kathy Blackwood the average District cost for PT faculty for 2000/01 was \$38,790
Average annual PT salary divided by 35 weeks times 15 hrs/week average

X-Sender: elwells@olive.fhda.edu
Date: Thu, 13 Dec 2001 15:52:25 -0800
To: mmd3427@tiptoe.fhda.edu
From: Susanne Elwell <elwellsusanne@fhda.edu>
Subject: Grievance Hours

Hi Martha,

Faith asked me to pass this information along to you. If something doesn't make sense, feel free to call me at x7544 for clarification.

| <u>Grievance</u> | <u>Faculty Rep(s)</u> | <u>Time</u> |
|---------------------|-----------------------|-----------------|
| Adamz-Bogus, SDiane | Tom Strand | 27 hours |
| Martinez, Augustine | Tom Strand | 90.75 hours |
| Raff, Margo | Tom Strand | 35.25 hours |
| Rines, Susan | Tom Strand | 39 hours |
| Trasvina, Nicky | Tom Strand | 44.75 hours |
| Yolles, Robert | | |
| Counseling Issues | Tom Strand | 107.5 hours |
| | Richard Hansen | 94 hours |
| | Lauri Harper | <u>30 hours</u> |
| | Total | 231.5 hours |

Susanne

**Summary of Collective Bargaining Costs
Contracted Services
Actual for Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Total Compensation</u> |
|---|------------------------|------------------------|-------------------------------|
| Attorneys: | | | |
| Littler Mendelson | 393.00 | \$135.00 | \$53,055.00 |
| Curiale Dellaverson Hirschfeld | 82.20 | \$135.00 | \$11,097.00 |
| Marylin Kaplan | 247.00 | \$135.00 | \$33,345.00 |
| Shupe and Finkelstein | <u>9.20</u> | \$135.00 | \$1,242.00 |
| Total | <u><u>731.40</u></u> | | <u><u>\$98,739.00</u></u> |

**Summary of Collective Bargaining Costs
Contracted Services
Actual for Fiscal Year 2000/01**

| | <u>Total Hours</u> | <u>Hourly Wage</u> | <u>Total Compensation</u> |
|--------------------------------|------------------------|------------------------|-------------------------------|
| Attorneys: | | | |
| Littler Mendelson | 393.00 | \$135.00 | \$53,055.00 |
| Curiale Dellaverson Hirschfeld | 82.20 | \$135.00 | \$11,097.00 |
| Marylin Kaplan | 247.00 | \$135.00 | \$33,345.00 |
| Total | <u><u>722.20</u></u> | | <u><u>\$97,497.00</u></u> |

Kathy B

Added

Stupe & Finkelstein 9.20 hrs

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: June 29, 2000

START: 1:55

END: 4:10

2:55
3:15
4:10
2:25

1 hr prep-

GREG PARMAN X
(Print Name)

[Signature]
(Signature)

JUDITH L. Mc GEE X
(Print Name)

[Signature]
(Signature)

JAVIER RUEDA X
(Print Name)

[Signature]
(Signature)

ED WARSHAUER
(Print Name)

[Signature]
(Signature)

SHELLEN SCHREIBER X
(Print Name)

[Signature]
(Signature)

KAREN LEMES X
(Print Name)

[Signature]
(Signature)

Jane Enright X
(Print Name)

[Signature]
(Signature)

[Signature]
(Print Name)

[Signature]
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$2.25 \times 4 = 9.00$
 $3.25 \times 2 = 6.50$
15.5

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: July 5, 2000

START: 2:45 p.m.

END: 4:10 p.m.

3:45
4:05
4:10
1
1.25
11 min

BREG PARMAN
(Print Name)

Breg Parman
(Signature)

MARGARET MCLUTCHER
(Print Name)

Margaret McLutcher
(Signature)

JUDITH L. MCGEE ✓
(Print Name)

Judith L. McGee
(Signature)

PHILLIS GARRISON ✓
(Print Name)

Phyllis Garrison
(Signature)

LISA HOCEVAR ✓
(Print Name)

Lisa Hocevar
(Signature)

ED WARSHAUER
(Print Name)

Ed Warshaw
(Signature)

SHELLEY SCHREIBER ✓
(Print Name)

Shelley Schreiber
(Signature)

KAREN LEMES ✓
(Print Name)

Karen Lemes
(Signature)

JAVIER F. RUEDA
(Print Name)

Javier F. Rueda
(Signature)

GEORGE BEERS
(Print Name)

George Beers
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

NANCY CHAO ✓
(Print Name)

Nancy Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$2.50 \times 3 = 7.5$
 $1.25 \times 7 = 8.75$

16.25

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: August 8,, 2000

START: 1:30 pm 2:30
3:30
4:30 3 25

END: 4:45

MARGARET McCutcha
(Print Name)

Margaret McCutcha
(Signature)

Greg PARMAN
(Print Name)

Greg Parman
(Signature)

MARILYN KAPLAN
(Print Name)

Marilyn Kaplan
(Signature)

JAMES MCCARTHY
(Print Name)

James McCarthy
(Signature)

Phyllis GARRISON ✓
(Print Name)

Phyllis Garrison
(Signature)

JAVIER RUGDA ✓
(Print Name)

Javier Rugda
(Signature)

SHELLEY SCHREIBER ✓
(Print Name)

Shelley Schreiber
(Signature)

ED WARSHAUER
(Print Name)

Ed Warshauer
(Signature)

KAREN LEMES ✓
(Print Name)

Karen Lemes
(Signature)

JUDITH L. McGeer ✓
(Print Name)

Judith L. McGeer
(Signature)

DANCY TUNG CHAO ✓
(Print Name)

Dancy Tung Chao
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

$4.75 \times 3 = 14.25$
 $3.25 \times 6 = 19.50$
33.75

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

SEIU NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE: September 15, 2000

START: 9:50 AM ^{10:50}

END: 11:40 AM ^{50' 1.75}

MARGARET McCUTCHEN
(Print Name)

GREG PARMAN
(Print Name)

JAVIER RUEDA
(Print Name)

Phyllis GARRISON
(Print Name)

ED WARSHAUER
(Print Name)

KAREN LEMES
(Print Name)

LISA HOCEVAR
(Print Name)

JUDITH L. McGEE
(Print Name)

Nancy Tu-Ving CHAO
(Print Name)

Marilyn Kagan
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Greg Parman
(Signature)

Javier Rueda
(Signature)

Phyllis Garrison
(Signature)

Ed Warshauer
(Signature)

Karen Lemes
(Signature)

Lisa Hocevar
(Signature)

Judith L. McGee
(Signature)

Nancy Tu-Ving Chao
(Signature)

Marilyn Kagan
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

$2.75 \times 2 = 5.5$
 $1.75 \times 6 = 10.5$
16.0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : August 17, 2000

START: 1:35 p.m. - 2:35

END: 2:45 pm 2:45

1 hr. 1.25
10 min

.5 prep time
for management
team

✓ Margaret McClutcheon
(Print Name)
ERICA Zweig
(Print Name)
Jose R. Mendez ✓
(Print Name)
Jim Williams ✓
(Print Name)
John Schulze ✓
(Print Name)
LEO CONTRERAS ✓
(Print Name)
Jose Banuelos ✓
(Print Name)
✓ GREG PARMAN ✓
(Print Name)
✓ FRANK KOENIG ✓
(Print Name)

Margaret McClutcheon
(Signature)
Erica Zweig
(Signature)
Jose R. Mendez
(Signature)
Jim Williams
(Signature)
John Schulze ✓
(Signature)
Leo Contreras
(Signature)
Jose Banuelos
(Signature)
Greg Parman ✓
(Signature)
Frank Koenig ✓
(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

(Print Name)

(Signature)

1.25 x 4 = 5
1.75 x 4 = 7
12

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action**

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : September 14, 2000

START: 1:40 pm - 2:40 - 1hr. 5 min. 1hr 5 prep

END: 2:45 pm 2:45

Margaret McIntchen
(Print Name)

GIL DELGADO x
(Print Name)

FRANK KOENIG ✓
(Print Name)

Jose R. Marchena x
(Print Name)

Jim Williams x
(Print Name)

John Schulte ✓
(Print Name)

Jose Banebos x
(Print Name)

LEO CONTRERAS x
(Print Name)

GREG PARMAN ✓
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McIntchen
(Signature)

Gil Delgado
(Signature)

Frank Koenig
(Signature)

Jose R. Marchena
(Signature)

Jim Williams
(Signature)

John Schulte
(Signature)

Jose Banebos
(Signature)

Leo Contreras
(Signature)

Greg Parman
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

$1.50 \times 4 = 6.0$

$1 \times 5 = 5$

11.0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Office of Human Resources and Affirmative Action

CSEA NEGOTIATIONS

SIGN IN

SUBJECT: Negotiations

DATE : September 21, 2000

START: 1:40 pm

END: 2:40 pm

Margaret McCutchen
(Print Name)

GREG PARMAN
(Print Name)

BIL DELGADO
(Print Name)

Jose R. Mardiana
(Print Name)

Tim Williams
(Print Name)

LEO CONTRERAS
(Print Name)

Jose Bañuelos
(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

(Print Name)

Margaret McCutchen
(Signature)

Greg Parman
(Signature)

Bil Delgado
(Signature)

Jose R. Mardiana
(Signature)

Tim Williams
(Signature)

Leo Contreras
(Signature)

Jose Bañuelos
(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

(Signature)

$1.5 \times 2 = 3$
 $5 \times 1 = 5$
 $\frac{3}{8}$

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: Wed. 10/25/00

STARTING TIME: 1:00 pm

ENDING TIME: 3:15 pm

2.25

IN ATTENDANCE:

[Signature] ✓
Rene Asperant
[Signature]
[Signature]
Anne M. Payne
Kathy Perino ✓
Angel Sierra
Leticia Lopez

2.25 x 8 = 18

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 11/15/00

STARTING TIME: 1:07 pm

ENDING TIME: 2:35 pm 1.5

IN ATTENDANCE:

(Signature)
Anne Robinson
reg. abs.
Anne M. Papp
Kathy Perino
Angel Sierra
Letitia Lopez
Chas. L. Carney

1.5 x 8 = 12

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: Dec. 6, 2000

STARTING TIME: 12:00

15.

ENDING TIME: 12:40

IN ATTENDANCE:

Gene Seelbach

Angel Sierra

Andre M. Payne

myra

John E. ...

Kathy Perkins

Leticia Lopez

75 x 7 = 5.25

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 2/21/01

STARTING TIME: 1:00 pm

ENDING TIME: 1:55 pm

1.0

IN ATTENDANCE:

[Handwritten signature]
[Handwritten signature]
Anne Liskinen
Kathy Penno
Anne M. Payne
Mary Ellen
Angel Sierra
Liz Cottan
Leticia Lopez

1 x 9 = 9

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: 4/18/01
STARTING TIME: 1:05
ENDING TIME: 1:40

IN ATTENDANCE:

[Signature]
Anne Lockwood ✓
Kathy Perini ✓
Anne M. Payne ✓
mex sk ✓
Angel Sierra ✓
Leticia Lopez ✓

5 x 7 3.5

SIGN-IN SHEET
FA/DISTRICT
CONTRACT REVIEW

DATE: May 16, 2001
STARTING TIME: 1:00 pm
ENDING TIME: 1:30 pm

IN ATTENDANCE:

[Signature]
[Signature]
[Signature]
Anne M. Ruiz
[Signature]
Angel Sierra
Leticia Lopez

15 x 7 35

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 7/19/00

STARTING TIME: 1pm

ENDING TIME: 3:30pm

John E. ...
Alvin L. ...
Anne M. ...
John ...

2.5 x 4 = 10

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 7/26

STARTING TIME: 1:15

ENDING TIME: 2:00

Ann Egan
Anne M. Payne
Patricia M. Melton
Janne Leskinen

.75 x 4 = 3

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 8/2/00

STARTING TIME: 1:20

ENDING TIME: 3:15

[Signature]
George Leskunen
Anne M. Payne
John Nelson
Alan L. Varney

2x5=10

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 8/3/00

STARTING TIME: 1:15

ENDING TIME: 3:15

CP [Signature]
[Signature]
[Signature]
Donna M. Page
Anne Leskinen

2x 5 = 10

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 11/15/00

STARTING TIME: 2:35 pm

ENDING TIME: 3:00 pm 5

IN ATTENDANCE:

[Signature]
Anne Robinson ✓
Anne M. Day ✓
Kathy Perino ✓
Amael Sierra ✓
Letitia Lopez ✓
[Signature]

$.5 \times 8 = 4.0$
 $1.5 \times 8 = 12.0$

 16.0

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: Dec. 6, 2000

STARTING TIME: 12:45 pm

ENDING TIME: 3:00
~~4:00 pm~~

2.25

Steve Seelbach ✓
Ann Sarna ✓
Anne M. Pace ✓
mya ✓
Kathy Perms ✓
Ann Englund ✓
Anne Lesbenen ✓
Floppy

(arrived 1:15 pm) = 2.15 = 1 hr.
2:15 - 3:00 = .75 } 1.75

2.25 x 7 = 15.75 } 1.75
1.75 x 7 = 12.25 } 5.25
22.75

SIGN-IN SHEET

**FA/DISTRICT
NEGOTIATIONS**

DATE: 1/30/01

STARTING TIME: 1:00 pm

ENDING TIME: 2:45 pm

[Handwritten signatures on lined paper]
Carmel Resnik ✓
M. J. Harvey ✓
my
Anne M. Payne ✓
Angel Sierra
Reticia Lopez

1.75 x 7 = 12.25

SIGN-IN SHEET

**FA/DISTRICT
NEGOTIATIONS**

DATE: 2/14/01

STARTING TIME: 1:00 pm

ENDING TIME: 4:00 pm

~~Jim Engle~~ ✓
~~Don Warner~~ ✓
Kathy Perino ✓
~~myra Sk~~ ✓
Anne M. Papp ✓
Ameyl ~~Starr~~ ✓
Leticia Lopez ✓
Anne Lestinen ✓

3-8-24

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 2/21/01

STARTING TIME: 1:55 pm

ENDING TIME: 3:00 pm

IN ATTENDANCE:

[Handwritten signature]

[Handwritten signature]

Kathy Penno ✓

Andre M. Payne ✓

[Handwritten signature] ✓

Angel Sierra ✓

* Liz Cottan ✓

Leticia Lopez ✓

1.9 = 9
1.9 = 9
18

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 2/28/01

STARTING TIME: 1:05

ENDING TIME: 4:00

[Handwritten signatures and names on lined paper]
C. Eng
M. J. Staruck
Irene Leskinen
Ester Juan
Kathy Perino
Anne M. Payne
Amel Sierra
Leticia Lopez

3-8-24

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 3/14/01

STARTING TIME: 1:05 pm

ENDING TIME: 4:10 pm

2:05

3:05

4:05

1

2

3

} 3 hrs total

[Signature]
* [Signature]
Anne [Signature]
[Signature]
Kathy Perino
Anne [Signature]
Tom [Signature]
Angel [Signature]
Leticia Lopez

3.9 = 27

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: 3/21/01

STARTING TIME: 1:55 pm

ENDING TIME: 3:00 pm .45 hr

IN ATTENDANCE:

Ann Engel
Anne Leskinen
Grace Jones
my - Ellen
Kathy Penn
Anne H. Paves
Angel Sutter
Leticia Lopez

1 8 8
1 8 8
16

SIGN-IN SHEET
FA/DISTRICT
NEGOTIATIONS

DATE: 4/18/01
STARTING TIME: 1:45
ENDING TIME: 3:00

IN ATTENDANCE:

[Signature] ✓
Concepcion Lopez ✓
Kathy Peruna ✓
Anne M. Payne ✓
mary sh ✓
Angel Sierra ✓
Leticia Lopez ✓

A Harvey

$1.5 \times 7 = 10.5$
 $.5 \times 7 = 3.5$

 14.0

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: 4/25/01

STARTING TIME: 1:30 pm

ENDING TIME: 4:00 pm

Amal Stone ✓
Andre M. Payne ✓
mg. El. ✓
Washington ✓
Alfred J. Turner ✓
Chetria Lopez

2.5 x 7 = 17.5

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 5/9/01

STARTING TIME:

1:30pm

2:30 - 1

3:30

4:00

2.5

ENDING TIME:

4:00pm

Alma J. Corral ✓
Angel S. Betta ✓
Kathy Perino ✓
Anne M. Paus ✓
mya E... ✓
Rose Leskinen ✓
and... ✓
Leticia Lopez

8-2.5... 20

SIGN-IN SHEET

FADISTRICT
NEGOTIATIONS

DATE: May 16, 2001

STARTING TIME: 1:30 pm

ENDING TIME: 3:00 pm

IN ATTENDANCE:

[Signature]
[Signature]
[Signature]
Anne M. Paus
[Signature]
Angel Serrano
Retricia Lopez

$1.5 \times 7 = 10.5$
 $.5 \times 7 = 3.5$

 14.0

SIGN-IN SHEET

FA/DISTRICT NEGOTIATIONS

DATE: 5/23/01

STARTING TIME: 1:30 pm

ENDING TIME: 4:30 pm

Amy Sierra ✓

Kathy Perino ✓

Anne M. Payer ✓

me ✓

A. Gaskin ✓

Alma Garcia ✓

Ann G. ✓

Letitia Lopez ✓

3 x 8. 24

SIGN-IN SHEET

FADISTRICT NEGOTIATIONS

DATE: Wed. 5/30/01

STARTING TIME: 2:00pm

ENDING TIME: 4:35pm

[Handwritten signatures and names on a lined sign-in sheet]

[Signature] ✓
[Signature] ✓
Anne Robinson ✓
Meg El ✓
Kathy Perina ✓
Anne M. Paig ✓
Angel Sierra ✓
Letricia Lopez ✓

$2.5 \times 8 = 20$

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

DATE: June 13, 2001

STARTING TIME: 1:30 pm

ENDING TIME: 4:25 pm

Angel Siles ✓
Andre M. Payne ✓
Kathy Perino ✓
Angie Leskinen ✓
Alan Starney ✓
Ann E. Starney ✓
Letricia Lopez ✓

3-7-21

SIGN-IN SHEET

FA/DISTRICT
~~CONFIDENTIAL REVIEW~~
NEGOTIATIONS

DATE: 6/20/01

STARTING TIME: 12:15 pm

ENDING TIME: 3:15 pm

IN ATTENDANCE:

[Signature]
[Signature]
Anne [Signature]
[Signature]
Kathy Perma
Anne Payne
Shirley Haber
Hetia Lopez

3-8-24

2000-2001

Mandated Costs

Curiale Dellaverson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>SUBTOTAL</u> | <u>TOTAL</u> |
|--------------|--------------|-------------|-----------------|-----------------|
| October-00 | 0.30 | 205.00 | 61.50 | |
| | 17.70 | 175.00 | <u>3,097.50</u> | 3,159.00 |
| November | 20.00 | 175.00 | 3,500.00 | 3,500.00 |
| December | 18.00 | 215.00 | 3,891.50 | |
| | 8.50 | 175.00 | <u>1,487.50</u> | 5,379.00 |
| January-01 | 6.60 | 215.00 | 1,419.00 | |
| | 1.20 | 195.00 | <u>234.00</u> | 1,653.00 |
| February | | | 8,879.00 | |
| | 0.50 | 215.00 | <u>107.50</u> | 8,986.50 |
| March | 4.10 | 215.00 | 881.00 | |
| | 5.00 | 195.00 | <u>975.00</u> | 1,856.00 |
| June | 0.4 | 215.00 | 86.00 | 86.00 |
| | | | | <u>24619.50</u> |

82.30

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

11/06/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 15585

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|------------|
| Total for professional services | \$3,159.00 |
| Total current fees and costs | \$3,159.00 |
| Total amount due and payable | \$3,159.00 |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

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DEC 14 2000

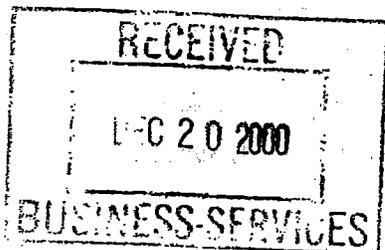
VICE CHANCELLOR
HUMAN RESOURCES

11/30/00

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 15902

Name of matter: Faculty Assoc. Negotiations Consultation



| | |
|---------------------------------|------------------------------|
| Total for professional services | \$3,500.00 |
| Total current fees and costs | ----- \$3,500.00 |
| Total amount due and payable | ----- \$3,500.00 ===== |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

01/05/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Totals of all matters 30882

| | | | |
|------------------------------|--|-------|------------|
| 003 | Faculty Assoc. Negotiations Consultation | 16482 | \$8,879.00 |
| 001 | General Labor | 16483 | \$117.40 |
| TOTAL AMOUNT DUE AND PAYABLE | | | \$8,996.40 |

| Summary | Hours | Rate | Amount |
|--------------------------|-------|--------|----------|
| Carmen Plaza de Jennings | 18.10 | 215.00 | 3,891.50 |
| Jayne Benz Chipman | 8.50 | 175.00 | 1,487.50 |

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

01/05/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 16482

Name of matter: Faculty Assoc. Negotiations Consultation

Total for professional services \$5,379.00

Total current fees and costs \$5,379.00

Prior balance less receipts \$3,500.00 *ph*

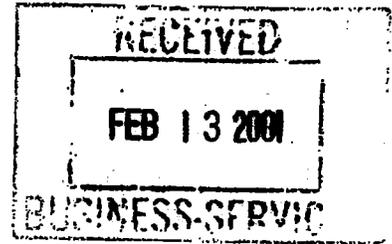
Total amount due and payable \$8,879.00

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000



02/07/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 16807

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|------------|
| Total for professional services | \$1,653.00 |
| Total current fees and costs | \$1,653.00 |
| Total amount due and payable | \$1,653.00 |

A handwritten signature in black ink, appearing to be "d. [unclear]".

PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

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FEB 12 2001

VICE CHANCELLOR
HUMAN RESOURCES

RECEIVED

MAR 12 2001

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

VICE CHANCELLOR
HUMAN RESOURCES

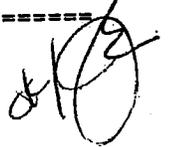
03/06/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 17506

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|----------|
| Total for professional services | \$107.50 |
| Total advanced costs | \$59.80 |
| Total current fees and costs | \$167.30 |
| Total amount due and payable | \$167.30 |



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TAX ID NO. 94-3256666

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(415) 835-9000

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APR 11 2001

UNIT OF DISTRICT
HUMAN RESOURCES

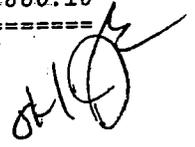
04/10/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 18027

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|------------|
| Total for professional services | \$1,856.50 |
| Total advanced costs | \$3.60 |
| Total current fees and costs | \$1,860.10 |
| Total amount due and payable | \$1,860.10 |



PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE
DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

CURIALE DELLAVERSON HIRSCHFELD
KELLY & KRAEMER, LLP
727 SANSOME STREET
SAN FRANCISCO, CA 94111
(415) 835-9000

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JUL 12 2001

VICE CHANCELLOR
HUMAN RESOURCES

07/06/01

JANE ENRIGHT, VICE CHANCELLOR, HUMAN RESOURCES
FOOTHILL-DE ANZA COMMUNITY COLLEGE DIST.
12345 EL MONTE ROAD
LOS ALTOS HILLS CA 94022-4599

Our File No. 30882-003
Invoice No. 19452

Name of matter: Faculty Assoc. Negotiations Consultation

| | |
|---------------------------------|----------------------------|
| Total for professional services | \$86.00 |
| Total current fees and costs | ----- \$86.00 ----- |
| Prior balance less receipts | \$58.50 |
| Total amount due and payable | ----- \$144.50 ===== |



PLEASE INCLUDE FILE NO. AND INVOICE NO. ON REMITTANCE

DUE AND PAYABLE UPON RECEIPT

TAX ID NO. 94-3256666

2000-2001

Mandated Costs

Marilyn Kaplan

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>TOTAL</u> |
|--------------|---------------|-------------|------------------|
| July-00 | 9.25 | 170.00 | 1,572.50 |
| August | 23.25 | 170.00 | 3,952.50 |
| September | 61.75 | 170.00 | 10,497.50 |
| October | 2.00 | 170.00 | 340.00 |
| November | | | |
| December | | | |
| January-01 | 61.75 | 170.00 | 10,497.50 |
| February | 3.25 | 170.00 | 552.50 |
| March | 47.00 | 170.00 | 7,990.00 |
| April | 17.25 | 170.00 | 2,932.50 |
| May | 7.75 | 170.00 | 1,317.50 |
| June | 13.75 | 170.00 | 2,337.50 |
| | <u>247.00</u> | | <u>41,990.00</u> |

Shupe and Finkelstein

| | | | |
|--------------|------|--------|-----------------|
| September-00 | 9.20 | 110.00 | <u>1,012.00</u> |
|--------------|------|--------|-----------------|

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
July 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> | |
|-------------|---|-------------|---|
| 7/3 | review e-mail from Greg Parman regarding John Fountaine hearing location and date for hearing preparation; prepare e-mail to Tom Conom regarding same | .25 | |
| 7/4 | review e-mail from Tom Conom regarding date for hearing preparation | .25 | |
| 7/5 | prepare for SEIU negotiations; meeting with Greg Parman regarding negotiations; attend SEIU negotiations | 7.5 | N |
| 7/11 | legal research regarding work permits for foreign minor students; legal research regarding PERS enrollment for foreign student employees | 2.75 | |
| 7/14 | telephone call with PERS Specialist regarding PERS enrollment for foreign student employees; prepare memorandum regarding PERS enrollment for foreign student employees | 4.25 | |
| 7/21 | telephone call with Matilda Renteria regarding work permits for foreign minor students | .5 | |
| 7/24 | telephone calls with Greg Parman regarding SEIU negotiations (.5) | | N |
| | telephone call with Kerry O'Connor regarding tax issue of IEP participant; review documents regarding same (.75) | 1.25 | |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

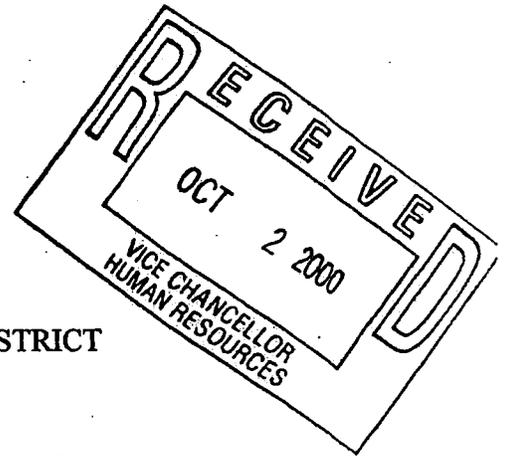
FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
August 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 8/8 | prepare for SEIU negotiations; meeting with Greg Parman and team regarding negotiations; attend SEIU negotiations | 7.5 N |
| 8/15 | review e-mail from Tom Conom regarding preparation for John Fontaine hearing; prepare e-mail in response to same | .5 |
| 8/16 | review e-mail from Tom Conom regarding preparation for John Fontaine hearing; review e-mail from Greg Parman regarding preparation for John Fontaine hearing; prepare e-mail in response to same | .5 |
| 8/17 | telephone conference with IRS regarding tax issue of IEP participant; telephone call with Kerry O'Connor regarding same | .75 |
| 8/18 | review correspondence from IRS regarding tax issue of IEP participant; telephone call with Kerry O'Connor regarding same; review correspondence from Kerry O'Connor to IEP participant; telephone call to IRS | 1 |
| 8/21 | review message from IRS regarding tax issue of IEP participant; telephone call to IRS | .25 |
| 8/22 | telephone conference with IRS regarding tax issue of IEP participant; prepare correspondence to IEP participant and to Kerry O'Connor | 1 |
| 8/28 | review transcripts of John Fontaine hearing; prepare outline for 8/29 meeting | 2.75 |

Handwritten notes and a large bracket on the right side of the table:

- A large bracket groups the entries for 8/16, 8/17, 8/18, and 8/22.
- Next to the bracket is the handwritten note: "OK with Cheryl".
- There is a circled "9" next to the bracket.
- There is a circled "N" next to the 8/8 entry.

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589



FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
September 2000

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 9/5 | meeting with Tom Conom and Greg Parman regarding preparation for Fountaine hearing; meeting with Frank Rocha | 9 |
| 9/8 | telephone call with opposing counsel regarding Fountaine hearing; prepare correspondence to Joan Harrison regarding hearing; revise questions for Frank Rocha; telephone call with Tom Conom regarding John Fountaine's witnesses' testimony; review cross-examination questions for John Fountaine | 3.5 |
| 9/9 | prepare additional cross-examination questions for John Fountaine and questions for other witnesses | 2.25 |
| 9/10 | prepare additional cross-examination questions for John Fountaine and questions for other witnesses | 2.5 |
| 9/11 | represent District at Fountaine hearing; review cross-examination of Tom Conom and prepare additional questions for cross-examination of John Fountaine | 11.75 |
| 9/12 | prepare additional cross-examination questions for John Fountaine; represent District at Fountaine hearing | 12.25 |
| 9/13 | prepare questions for expert witness and rebuttal questions for Tom Conom; represent District at Fountaine hearing | 8.5 |
| 9/14 | telephone calls with Greg Parman regarding SEIU negotiations (.5) | |

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115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
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FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
October 2000

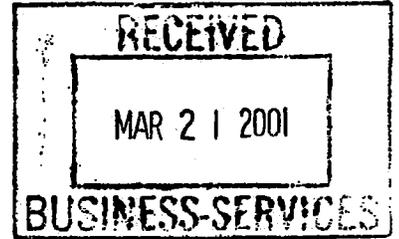
| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|--|--|-------------|
| 10/2 | telephone call with Greg Parman regarding parental leave issue; legal research regarding parental leave issue | 2.25 |
| 10/3 | prepare opinion letter regarding parental leave issue and interpretation of SEIU collective bargaining agreement; telephone call with Hector Quinonez regarding same | 4.5 |
| 10/18 | review transcripts of John Fountaine hearing; telephone call with reporting service regarding transcripts; telephone call with Joan Harrison regarding transcripts and briefing schedule; telephone call with opposing counsel regarding same; prepare correspondence to Joan Harrison regarding transcripts and briefing schedule | (1) |
| 10/23 | telephone call with Jane Enright regarding employee lost phone issue | .5 |
| 10/24 | telephone call with Greg Parman regarding SEIU short-term employee issue | (.5) |
| 10/30 | review DFEH complaint and right-to-sue letter of John Fountaine; telephone call with Greg Parman regarding same | (.5) |
| TOTAL TIME 9.25 Hours | | |
| TOTAL FEES (9.25 Hours @ \$170 per Hour) | | \$1,572.50 |
| COSTS: copies (\$1.00); postage (\$4.96); phone (\$3.92) | | \$9.88 |
| TOTAL FEES AND COSTS | | \$1,582.38 |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
January 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 1/8 | telephone call with Greg Parman regarding SEIU proposed questionnaire | .5 ✓ N |
| 1/11 | telephone call with Greg Parman regarding SEIU proposed questionnaire and negotiations regarding temporary employees | .5 ✓ N |
| 1/17 | review transcripts of testimony and exhibits from John Fountaine hearing in preparation for post-hearing brief | 7.5 |
| 1/17 | telephone call with Greg Parman concerning SEIU negotiations regarding temporary employees; review pre-hearing briefs of John Fountaine hearing; prepare outline for post-hearing brief | 5.5 ✓ N |
| 1/21 | prepare brief regarding John Fountaine termination | 5.25 |
| 1/22 | prepare brief regarding John Fountaine termination | 7.5 |
| 1/23 | prepare brief regarding John Fountaine termination | 8.75 |
| 1/24 | prepare brief regarding John Fountaine termination | 7.25 |
| 1/25 | prepare brief regarding John Fountaine termination | 8.75 |
| | telephone calls with Robin Moore regarding classified employee policies in emergency conditions; review draft memorandum regarding same (.75) | 9.5 |

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115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

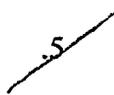


FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
February 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 2/2 | telephone call with Greg Parman regarding regarding CSEA payroll matter | .5 CSEA |
| 2/3 | legal research regarding 2000 IWEP tax guide; review documents from Kerry O'Connor regarding same | 2.5 |
| 2/5 | meeting with SEIU negotiating team | (2) N |
| 2/6 | telephone call with Joan Harrison regarding John Fontaine briefing | (.25) |
| 2/8 | review telephone call from office of counsel for John Fontaine regarding extension of time for filing of his reply brief; telephone call with office of counsel for John Fontaine regarding same | (.25) |
| 2/9 | review 1999 IWEP tax guide; prepare draft revisions for 2000 IWEP tax guide; telephone calls with Kerry O'Connor regarding same | 4.75 |
| 2/12 | prepare draft revisions for 2000 IWEP tax guide; telephone calls with Kerry O'Connor regarding same | 4.25 |
| 2/24 | review opposition brief of John Fontaine in response to District's opening brief; prepare correspondence to Greg Parman regarding same | (.75) |

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(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
March 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|---|
| 3/6 | telephone call with Greg Parman regarding SEIU negotiations; review correspondence and documents from CSEA regarding insurance deductions. (4.75) |  |
| | legal research regarding public records and business records hearsay exceptions for reply brief in John Fontaine matter (4.25) |  |
| 3/9 | prepare draft response to CSEA correspondence regarding insurance deductions |  |
| 3/19 | legal research regarding reply brief in John Fontaine matter; prepare reply brief in John Fontaine matter |  |
| 3/20 | prepare reply brief in John Fontaine matter |  |
| 3/21 | prepare reply brief in John Fontaine matter |  |
| 3/22 | prepare reply brief in John Fontaine matter |  |
| 3/23 | prepare proposed findings in John Fontaine matter |  |
| 3/26 | prepare proposed findings in John Fontaine matter |  |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
April 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 4/10 | telephone call with Greg Parman regarding SEIU negotiations | 25 N |
| 4/16 | legal research regarding classified employee policies in emergency conditions and negotiations | 5.25 N |
| 4/18 | telephone calls with Pat Carroll, Cal. State counsel regarding negotiations concerning blackouts; review e-mail message from Pat Carroll; telephone call with Greg Parman regarding organizing of supervisors and SEIU meeting regarding personnel file issue | 1.25 |
| 4/19 | review draft letter to SEIU from Jane Enright; telephone call with Jane Enright regarding same; review revised draft letter to SEIU from Jane Enright; telephone call with Jane Enright regarding same; review SEIU contract; review legislative changes affecting collective bargaining agreements; prepare for SEIU negotiating team meeting (3.25) | |
| | review decision in John Fontaine matter (.25) | 3.5 |
| 4/20 | SEIU negotiating team meeting at District office (6.5) | |
| | review board resolution regarding John Fontaine termination (.5) | 7 |
| 4/22 | legal research regarding District rights during union organizing of supervisors; prepare memorandum regarding same | 7.75 |

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JUN 07 2001

VICE CHANCELLOR
HUMAN RESOURCES

**LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589**

**FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
May 2001**

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|---|-------------|
| 5/14 | telephone call with Greg Parman regarding Deborah Comanda proposed termination | .5 |
| 5/15 | review documentation regarding Deborah Comanda; telephone call with Greg Parman regarding proposed termination; prepare draft termination notice; prepare e-mail to Greg Parman regarding same (5.25) | |
| | review correspondence from Teamsters regarding recognition as supervisor's representative; telephone call with Jane Enright regarding same (.5) | 5.75 |
| 5/16 | telephone call with Regional Director of PERB regarding recognition process; telephone calls with Jane Enright regarding same | 1 |
| 5/17 | review statement by Art Hand to Board regarding John Fontaine hearing; review documents from John Fontaine hearing; prepare memorandum to Greg Parman regarding hearing proceedings | 1.25 |
| 5/19 | review memorandum from Greg Parman regarding schedule for SEIU negotiations (.25) | N |
| | review memorandum and draft correspondence from Greg Parman regarding Deborah Comanda termination; prepare e-mail message to Greg Parman regarding same (.5) | .75 |
| 5/25 | review telephone message from Greg Parman regarding SEIU retreat; legal research regarding same | 1.75 |

LAW OFFICE OF MARILYN KAPLAN
115 Alvarado Road
Berkeley, CA 94705
(510) 845-3500
Fax: (510) 845-3589

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JUL 03 2001

VICE CHANCELLOR
HUMAN RESOURCES

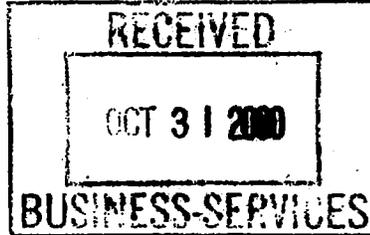
FOOTHILL/DEANZA COMMUNITY COLLEGE DISTRICT
STATEMENT OF FEES AND COSTS
June 2001

| <u>Date</u> | <u>Services Rendered</u> | <u>Time</u> |
|-------------|--|-------------|
| 6/1 | telephone call with Anita Martinez at PERB regarding petition for recognition; telephone call with Jane Enright regarding same | .5 |
| 6/5 | telephone call with Greg Parman regarding District meeting with supervisors and SEIU negotiations; telephone call with Steve Welty, counsel for John Fontaine regarding writ and record on appeal; telephone call to Jane Enright regarding meeting with supervisors | .75 |
| 6/6 | review record of John Fontaine hearing; telephone call with Greg Parman regarding same | 1 |
| 6/8 | telephone call with Jane Enright regarding Comanda matter; telephone call with Greg Parman regarding record of John Fontaine hearing (.5) | |
| | review list of supervisors for submission to PERB; prepare correspondence to PERB regarding petition for recognition; review correspondence from Dennis Borelli regarding petition for recognition (1) | 1.5 |
| 6/15 | telephone call with Anita Martinez at PERB regarding posted notice; telephone call to Jane Enright regarding same | .25 |
| 6/18 | review correspondence from Jane Enright and posted notice; prepare correspondence to Anita Martinez at PERB regarding posted notice | .25 |
| 6/19 | telephone call with Greg Parman regarding hearing officer for Comanda matter | .25 |

SHUPE AND FINKELSTEIN
 177 Bovet Road, Suite 600
 San Mateo, CA 94402
 (650) 341-3693
 94-3087160

*All charges appear to be OK & accurate
 Robert Griffin
 10/30/2000*

Foothill DeAnza CCD District Office
 12345 El Monte Road
 Los Altos Hills, CA 94022



September 30, 2000
 OUR FILE: 660
 Invoice Number: 10089

Re: Robert Griffin v Samir Patel
 Foothill DeAnza CCD District Office
 12345 El Monte Road
 Los Altos Hills, CA 94022

Statement of Account for Services Rendered Through September 30, 2000

ATTORNEY FEES

| <u>Date</u> | <u>Atty</u> | <u>Description</u> | <u>Hours</u> | <u>Amount</u> |
|-------------|-------------|---|--------------|---------------|
| 09/01/00 | TMF | Prepare updated TRO petition materials for filing due to failure of sheriff's department to serve previous papers | 0.60 | 66.00 |
| 09/01/00 | TMF | Attend Patel TRO hearing, in Palo Alto, 1st session | 2.70 | 297.00 |
| 09/01/00 | TMF | Letter to Dr. Griffin regarding date of upcoming hearing | 0.30 | 33.00 |
| 09/01/00 | TMF | Letter to Ms. Gregorio regarding date of upcoming hearing | 0.30 | 33.00 |
| 09/01/00 | TMF | Prepare and file notice of reissuance of TRO | 0.20 | 22.00 |
| 09/07/00 | TMF | Phone conference with G. Gregorio regarding hearing | 0.10 | 11.00 |
| 09/12/00 | TMF | Phone conference with G. Gregorio regarding hearing | 0.20 | 22.00 |
| 09/12/00 | TMF | Prepare second confirming letter to G. Gregorio regarding hearing | 0.30 | 33.00 |
| 09/18/00 | TMF | Phone conferences with court regarding calendar position for hearing | 0.20 | 22.00 |
| 09/22/00 | TMF | Travel to San Jose and attend TRO hearing | 3.30 | 363.00 |
| 09/22/00 | TMF | Prepare and file order after hearing | 0.40 | 44.00 |
| 09/22/00 | TMF | Phone conference with court regarding hearing | 0.10 | 11.00 |
| 09/25/00 | TMF | Prepare letter to court regarding order with enclosed | 0.50 | 55.00 |

2000-2001

Mandated Costs

Little Mendelson

| <u>MONTH</u> | <u>HOURS</u> | <u>RATE</u> | <u>SUBTOTAL</u> | <u>TOTAL</u> |
|--------------|--------------|-------------|-----------------|--------------|
| July-00 | 5.25 | 210.00 | 1,102.50 | 1,102.50 |
| August | 4.75 | 135.00 | 641.25 | |
| | 3.25 | 210.00 | 682.50 | 1,323.75 |
| September | 0.50 | 160.00 | 80.00 | |
| | 1.00 | 210.00 | 210.00 | 290.00 |
| October | 39.50 | 160.00 | 6,320.00 | |
| | 23.50 | 210.00 | 4,935.00 | 11,255.00 |
| November | 10.50 | 160.00 | 1,680.00 | |
| | 11.00 | 210.00 | 2,310.00 | 3,990.00 |
| December | 41.25 | 125.00 | 5,156.25 | |
| | 5.50 | 160.00 | 880.00 | |
| | 9.25 | 210.00 | 1,942.50 | 7,978.75 |
| January-01 | 16.75 | 135.00 | 2,261.25 | |
| | 9.00 | 210.00 | 1,890.00 | 4,451.25 |
| | | | 300.00 | |
| February | 10.25 | 135.00 | 1,383.75 | |
| | 7.75 | 160.00 | 1,240.00 | |
| | 12.25 | 210.00 | 2,572.50 | 5,196.25 |
| March | 21.75 | 160.00 | 3,480.00 | |
| | 35.75 | 210.00 | 7,507.50 | 10,987.50 |

3.9

2000-2001

Mandated Costs

Little Mendelson

| | | | | |
|-------|--------|--------|------------------|-----------|
| April | 9.75 | 160.00 | 1,560.00 | |
| | 15.75 | 210.00 | <u>3,307.50</u> | 4,867.50 |
| May | 2.75 | 190.00 | 522.50 | |
| | 10.75 | 135.00 | 1,451.25 | |
| | 3.00 | 160.00 | 480.00 | |
| | 5.00 | 210.00 | <u>1,050.00</u> | 3,503.75 |
| June | 19.25 | 135.00 | 2,598.75 | |
| | 52.25 | 160.00 | 8,360.00 | |
| | 5.75 | 210.00 | <u>1,207.50</u> | 12,166.25 |
| | | | <u>67,112.50</u> | |
| | 293.00 | | | |

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FOOTHILL-DE ANZA COMMUNITY COL

2736017

September 30, 2000

MR. JIM KELLER
 VICE CHANCELLOR FOR BUSINESS SERVICES
 FOOTHILL-DE ANZA COMMUNITY COLLEGE
 DISTRICT
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CA 94022
 PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through August 31, 2000

Invoice # 2736017 1109
 Client Code: 015840

BUSINESS OFFICE

015840.1008

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 08/16/00 | PPW | 0.25 | Prepare response to auditors Perry Smith regarding pending litigation. |
| 08/17/00 | PPW | 0.25 | Revise letter to auditors Perry Smith based on new information about pending litigation. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|-------------------|-----------------|-------------|--------|------------------|
| Patricia P. White | Shareholder-Prt | 0.50 | 210.00 | \$ 105.00 |
| | TOTALS | 0.50 | | \$ 105.00 |

Total Fees for this Matter:

\$ 105.00

Total for this Matter:

\$ 105.00

AGLIPAY LAWSUIT

015840.1039

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3

FOOTHILL-DE ANZA COMMUNITY COL

2741109

| | | | |
|----------|------|------|---|
| 09/01/00 | PPW | 0.25 | Review memo from Chief Tom Conom regarding his deposition. |
| 09/05/00 | PPW | 0.25 | Review letter from Corinne Leal to Carole Hanlon re deposition. |
| 09/18/00 | DJM2 | 0.25 | Call with Mr. Tade re upcoming depositions; call with Ms. White re same. |
| 09/20/00 | PPW | 0.25 | Telephone conference with Aglipay's counsel re conference call about discovery and other issues including new information they contend they have about Chief Conom. |
| 09/25/00 | DJM2 | 0.25 | Telepone conference with Ms. White re scheduling of depositions. |
| 09/27/00 | PPW | 0.25 | Telephone conference with Greg Parman re witnesses in cases involving Chief Conom. |

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|-----------|
| Daniel J. Muller | Associate | 0.50 | 160.00 | \$80.00 |
| Patricia P. White | Shareholder-Prt | 1.00 | 210.00 | \$ 210.00 |
| | TOTALS | 1.50 | | \$ 290.00 |

Total Fees for this Matter:

\$ 290.00

Expenses:

Duplication

0.30

Total Expenses for this Matter:

\$ 0.30

Total for this Matter:

\$ 290.30

Total Current Charges:

\$ 622.80

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FOOTHILL-DE ANZA COMMUNITY COL

2736017

08/31/00 PPW 0.25 Prepare response to Tom Conom regarding
arrangements for deposition and preparation for
same.

-----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEEES |
|-------------------|-----------------|-------------|--------|-------------------|
| Daniel J. Muller | Associate | 4.75 | 135.00 | \$ 641.25 |
| Patricia P. White | Shareholder-Prt | 3.25 | 210.00 | \$ 682.50 |
| | TOTALS | 8.00 | | \$1,323.75 |

Total Fees for this Matter: \$1,323.75

Expenses:

Duplication 9.45
Fax 12.00

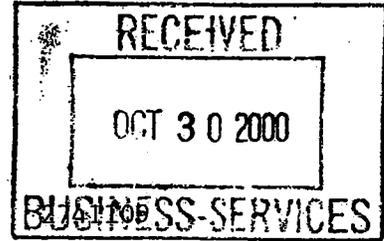
Total Expenses for this Matter: \$21.45

Total for this Matter: \$1,345.20

del

Total Current Charges: \$1,450.20

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2

FOOTHILL-DE ANZA COMMUNITY COL

October 25, 2000

MR. JIM KELLER
 VICE CHANCELLOR FOR BUSINESS SERVICES
 FOOTHILL-DE ANZA COMMUNITY COLLEGE
 DISTRICT
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CA 94022
 PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through September 30, 2000

Invoice # 2741109 1109
 Client Code: 015840

X HARASSMENT TRAINING WRKSHP.

015840.1022

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 09/26/00 | SBK | 1.75 | Preparation of the workshop for Foothill Deanza administrators on diversity and sexual harassment and update of presentation. |

-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEEs |
|-----------------------------------|-------|--------|-----------|
| Sandra B. Kloster Shareholder-Prt | 1.75 | 190.00 | \$ 332.50 |
| TOTALS | 1.75 | | \$ 332.50 |

Total Fees for this Matter: \$ 332.50

Total for this Matter: \$ 332.50

AGLIPAY LAWSUIT

015840.1039

DATE ATTY HOURS DESCRIPTION

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FOOTHILL-DE ANZA COMMUNITY COL

2749537

10/13/00 SBK 1.00 Legal research re the issue of a counselor/student confidence of sexual harassment allegations and the delimma of the the administrator when the counselor informs the administrator of the allegations of harassment that occured during the professional relationship of a counselor and his/her client/student.

10/13/00 SBK 5.00 Preparation of and attendance at the training workshop for administrators and supervisors in the area of diversity and harassment.

-----TIME AND FEE SUMMARY-----

| Sandra B. Kloster | Shareholder-Prt | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|------------|
| | | 12.25 | 190.00 | \$2,327.50 |
| TOTALS | | 12.25 | | \$2,327.50 |

Total Fees for this Matter: \$2,327.50

Total for this Matter: \$2,327.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 10/02/00 | PPW | 1.25 | Telephone conference with Greg Parman re preparing witnesses for deposition; telephone conferences with Chief Conom (3 calls); discuss recent circumstances and attacks on Chief Conom by officer he fired and discuss what plaintiffs are trying to do in this case. |
| 10/04/00 | DJM2 | 5.00 | Review transcripts of termination hearing; Meet with Mr. Conom to prepare his deposition testimony; travel to and from Foothill College. |
| 10/05/00 | PPW | 0.25 | Review declaration of Ernie Aglipay's counsel Jeff Tade in opposition to order to show cause re dismissal. |
| 10/06/00 | DJM2 | 4.00 | Meet with Mr. Conom to prepare his deposition testimony; travel to and from Foothill College. |
| 10/09/00 | PPW | 0.50 | Attendance at meeting with Dan Muller to debrief after first day of Tom Conom's deposition by opposing counsel. |

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FOOTHILL-DE ANZA COMMUNITY COL

2749537

| | | | |
|----------|------|------|--|
| 10/09/00 | DJM2 | 9.00 | Attend deposition of Tom Conom. |
| 10/10/00 | DJM2 | 0.25 | Call with Mr. Conom re Memorandum of Understanding and re next day of deposition. |
| 10/10/00 | PPW | 1.00 | Prepare for meeting with Dr. Leo Chavez concerning his deposition by reviewing transcript of his testimony in 1997 discharge hearings. |
| 10/11/00 | DJM2 | 9.00 | Prepare for and attend second day of Mr. Conom's deposition. |
| 10/11/00 | PPW | 3.00 | Attendance at meeting with Chancellor Dr. Leo Chavez at college district office in Los Altos Hills to prepare for his deposition by opposing counsel; attendance at meeting with Vice Chancellor Jane Enright to prepare for her deposition by opposing counsel; discussion with Dan Muller re second day of Chief Conom's deposition; prepare letter to Jane Enright re opposing counsel's allegations against Chief Conom. |
| 10/13/00 | PPW | 1.00 | Telephone conference with Jon O'Bergh re deposition of Chancellor Leo Chavez on October 16, 2000; conference with Dan Muller re second day of Chief Tom Conom's deposition; review letter from Aglipay's counsel Jeff Tade re depositions of Leo Chavez, Jane Enright and Carol Hanlon. |
| 10/16/00 | DJM2 | 0.75 | Calls with Carole Hanlan re testimony; confer with opposing counsel re deposition scheduling. |
| 10/16/00 | PPW | 6.25 | Attendance at meeting with Dr. Leo Chavez before his deposition; attendance at deposition of Dr. Chavez by attorney for Ernie Aglipay; telephone conference with Jane Enright re need for further preparation before her deposition on October 18, 2000. |
| 10/17/00 | PPW | 2.25 | Attendance at meeting with Jane Enright at Foothill College to prepare for deposition on October 18, 2000; review transcript of Ms. Enright's testimony at discharge appeals in 1997. |
| 10/17/00 | DJM2 | 0.50 | Calls with opposing counsel re scheduling of deposition; call with Ms. White re same; call to Carole Hanlon re preparation for deposition. |
| 10/18/00 | DJM2 | 3.00 | Review documents relating to Carole Hanlon's deposition, Meet with Ms. Hanlon re same. |
| 10/18/00 | PPW | 7.50 | Meet with Jane Enright prior to her deposition for final preparation; attendance at deposition of Jane Enright by Jeff Tade, attorney for Ernie Aglipay. |

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FOOTHILL-DE ANZA COMMUNITY COL

2749537

10/20/00 PPW 0.50 Meet with Carole Hanlon and Dan Muller to discuss her deposition; discuss safety concern about identifying certain employee who was an informant and need for protective order before revealing the name to counsel only.
10/20/00 DJM2 8.00 Appear at deposition of Carole Hanlon.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|-------------|
| Daniel J. Muller | Associate | 39.50 | 160.00 | \$6,320.00 |
| Patricia P. White | Shareholder-Prt | 23.50 | 210.00 | \$4,935.00 |
| | TOTALS | 63.00 | | \$11,255.00 |

Total Fees for this Matter: \$11,255.00

Expenses:

| | |
|-------------|--------|
| Duplication | 148.80 |
| Fax | 34.50 |

Total Expenses for this Matter: \$ 183.30

Total for this Matter:

\$11,438.30

OK/EG

MARTINEZ, AUGUSTINE

015840.1048

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 10/24/00 | PPW | 0.25 | Telephone conference with Jane Enright re argument made by counsel for Mr. Martinez about timeliness of derogatory material being placed in file. |
| 10/30/00 | PPW | 0.25 | Review draft response from President Martha Kanter to Augustine Martinez concerning his request to have certain material removed from nis personnel file. |
| 10/31/00 | SLI | 0.25 | Pulled case off lexis; faxed to Patty White. |
| 10/31/00 | PPW | 0.50 | Telephone conference with Jane Enright re response to Gus Martinez's grievance about documents in his personnel file; review Miller v Chico case; advise Ms. Enright to add that Mr. Martinez may prepare rebuttal and have it attached to derogatory information in file. |

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DEC 14 2000

VICE CHANCELLOR
HUMAN RESOURCES

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FOOTHILL-DE ANZA COMMUNITY COL

RECEIVED
DEC 12 2000
BUSINESS-SERVICES
2752392

December 11, 2000

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through November 30, 2000

Invoice # 2752392 1109
Client Code: 015840

LIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 11/08/00 | PPW | 1.75 | Review memo from Jane Enright re deposition transcript and continuation of deposition; prepare response to Ms. Enright re same; review transcript of first day of Dr. Leo Chavez's deposition. |
| 11/09/00 | PPW | 0.50 | Telephone conference with opposing counsel Jeff Tade re scheduling continuation of Jane Enright's deposition; also discuss possible dates for scheduling depositions of Klaus Dehn, Greg Parman and Mary Mason and depositions of Bernadine Fong, Judy Handa and Ben Rodriguez; telephone conference with John Mason re scheduling deposition of Mary Mason. |
| 11/10/00 | PPW | 2.25 | Telephone conference with Jane Enright re scheduling of various depositions and agreement to produce current managers without a subpoena; review transcript of 1st day of Jane Enright's deposition by plaintiffs' counsel. |
| 11/13/00 | PPW | 1.25 | Meet with Jane Enright and discuss transcripts; meet with Greg Parman regarding scheduling of his deposition; telephone call from Jane Enright regarding date change for next day of Leo Chavez deposition; telephone call to Jon O'Bergh re same; telephone conferences with Jane Enright (several calls) re Greg Parman's deposition on November 29th and depositions of Judy Handa and Ben Rodriguez; telephone |

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FOOTHILL-DE ANZA COMMUNITY COL

2752392

conference with Jon O'Bergh re scheduling next day of Chancellor's deposition on December 14, 2000; telephone conference with opposing counsel Jeff Tade re changing Chancellor's deposition from November 29 to December 14; schedule depositions of Jane Enright and Ben Rodriguez and Greg Parman.

11/14/00 DJM2 0.50 Review depo transcripts; call Ms. White re scheduling of depositions;

11/14/00 PPW 0.25 Telephone calls from and to Jane Enright re scheduling of Judy Handa's and Klaus Dehn's depositions.

11/15/00 PPW 1.00 Review and respond to memos from Jane Enright regarding deposition schedule; telephone conference with opposing counsel Jeff Tade re update on deposition schedule; telephone conference with Mary Mason re deposition.

11/15/00 DJM2 0.75 Call to Mr. Conom; Ms. Hanlon; and Mr. Tade; Review deposition transcripts and prepare for mailing to Mr. Conom and Ms. Hanlon.

11/16/00 PPW 0.25 Telephone conference with opposing counsel Jeff Tade about deposition of Mary Mason on December 13, 2000.

1/16/00 DJM2 0.25 Calls with Mr. Parman re scheduling of deposition preparation.

11/21/00 DJM2 0.25 Call to Ms. Enright re deposition invoices.

11/27/00 PPW 0.50 Review declaration of Jeff Tade in opposition to order to show cause why case should not be dismissed; review letter from Jeff Tade re depositions; review deposition notices.

11/28/00 DJM2 4.00 Review hearing transcripts of Mr. Parman's testimony; meet with Mr. Parman to prepare for deposition; telephone call with opposing counsel regarding starting time for Mr. Parman's deposition; prepare case management conference statement in advance of hearing on Order to Show Cause.

11/29/00 PPW 3.25 Telephone calls from and to Jane Enright re witness preparation for Klaus Dehn, Jane and Leo Chavez before the next round of depositions; review transcripts from 1997 hearings in preparation for deposition of Klaus Dehn; do further review of transcripts of 1st day of deposition for Dr. Chavez and Ms. Enright.

11/29/00 DJM2 0.25 Telephone call to Ms. Hanlon re scheduling of deposition.

11/29/00 DJM2 3.00 Prepare for and attend deposition of Mr. Parman.

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FOOTHILL-DE ANZA COMMUNITY COL

2761457

January 23, 2001

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through December 31, 2000

Invoice # 2761457 1109
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 12/01/00 | AJF | 3.25 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation into plaintiffs, and information regarding hearings for termination. |
| 12/01/00 | DJM2 | 0.50 | Call with Mr. Parman re deposition of Mr. Rodriguez. |
| 12/01/00 | SLI | 3.50 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/04/00 | AJF | 3.75 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation |

LITTLER MENDELSON®

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3

FOOTHILL-DE ANZA COMMUNITY COL

2761457

into plaintiffs, and information regarding hearings for termination.

| | | | |
|----------|------|------|---|
| 12/04/00 | DJM2 | 0.25 | Telephone call with Ms. Hanlon re scheduling of deposition and regarding correction to deposition transcript. |
| 12/04/00 | SLI | 7.00 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/04/00 | PPW | 2.00 | Attendance at meeting with Board member Mary Mason at district office in Los Altos Hills to prepare for her deposition on December 13, 2000. |
| 12/05/00 | AJF | 3.00 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation into plaintiffs, and information regarding hearings for termination. |
| 12/06/00 | SLI | 2.75 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/06/00 | PPW | 1.50 | Attendance at meeting with Chancellor Leo Chavez at district office in Los Altos Hills to prepare for the second day of his deposition on December 14, 2000. |
| 12/07/00 | SLI | 1.00 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/07/00 | DJM2 | 1.75 | Attend case management conference at Santa Clara County Superior Court; draft letter for Carole Hanlon re transcript changes. |

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4

FOOTHILL-DE ANZA COMMUNITY COL

2761457

| | | | |
|----------|------|------|---|
| 12/08/00 | AJF | 0.25 | Prepare and draft deposition summary of Carole Hanlon regarding Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Carole Hanlon's contact with plaintiffs and information she has pertaining to their performance, investigation into plaintiffs, and information regarding hearings for termination. |
| 12/08/00 | PPW | 3.25 | Attendance at meeting with Klaus Dehn at district office in Los Altos Hills to prepare him for his deposition on December 12, 2000; review faxed letter from opposing counsel Jeff Tade requesting that Jane Enright bring all the typewritten notes and records which she reviewed prior to the first day of her deposition; telephone conference with administrative assistant in Human Resources regarding plaintiffs' request to produce documents; telephone call to Jane Enright re same. |
| 12/08/00 | SLI | 2.50 | Summarize deposition of Chief of Police Tom Conom; discussion of issues re investigation of Foothill custodial night crew and possible criminal activity involving theft of time, theft of property, prostitution; discussion of undercover operation that was implemented to further investigation of custodial night crew, and procedure whereby such investigation was implemented. |
| 12/11/00 | PPW | 1.50 | Telephone conference with opposing counsel Jeff Tade's secretary re canceling today's deposition of Jane Enright and tomorrow's deposition of Klaus Dehn due to Mr. Tade's illness; telephone conferences (2) with Jane Enright re same; review issues for Ben Rodriguez deposition with Dan Muller; telephone conference with Mr. Tade's secretary re additional suggested dates to reschedule depositions. |
| 12/11/00 | DJM2 | 2.50 | Meeting with Ben Rodriguez re deposition testimony. |
| 12/12/00 | PPW | 1.00 | Telephone conference with Jeff Tade's secretary re postponing depositions of Ben Rodriguez, Mary Mason and Chancellor Leo Chavez; telephone conference with Jon O'Bergh re postponement of Dr. Chavez' deposition; telephone call to Jane Enright re postponement of depositions; telephone conference with John Mason re postponement of Mary Mason's deposition. |
| 12/12/00 | DJM2 | 0.25 | Call to Ben Rodriguez re cancellation deposition. |

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FOOTHILL-DE ANZA COMMUNITY COL

2761457

12/21/00 SLI 1.75 passed on to district attorney's office for review and possible prosecution of individuals. Summarize deposition of Chief of Police Tom Conom re investigation of Foothill - De Anza College midnight custodial crew re possible theft of time, theft of property, prostitution activities; discussion of procedure whereby investigation was implemented, conducted and passed on to district attorney's office for review and possible prosecution of individuals.

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEEES |
|-------------------|-----------------|-------|--------|------------|
| Adam J. Fiss | Associate | 14.75 | 125.00 | \$1,843.75 |
| Daniel J. Muller | Associate | 5.50 | 160.00 | \$ 880.00 |
| Samantha L. Ince | Associate | 26.50 | 125.00 | \$3,312.50 |
| Patricia P. White | Shareholder-Prt | 9.25 | 210.00 | \$1,942.50 |
| | TOTALS | 56.00 | | \$7,978.75 |

Total Fees for this Matter: \$7,978.75

=====
Total for this Matter: \$7,978.75

Total Current Charges: \$7,978.75

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3

FOOTHILL-DE ANZA COMMUNITY COL

2772961

Total for this Matter:

\$ 160.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 02/02/01 | SPL | 4.50 | Attended deposition of Jane Enright. |
| 02/02/01 | PPW | 7.00 | Attendance at meeting with Jane Enright to prepare for continuation of her deposition; defend deposition of Jane Enright; meet with Ms. Enright following deposition to discuss case and scheduling of other depositions; telephone conference with Jon O'Bergh re scheduling deposition of Chancellor on March 8, 2001; telephone call to Jane Enright re same; prepare letter to Jeff Tade re same. |
| 02/07/01 | PPW | 0.75 | Telephone conference with Jane Enright re more dates for scheduling of depositions; telephone conference with Jeff Tade re scheduling depositions of Judy Handa, Bernadine Fong and Klaus Dehn; telephone conference with opposing counsel Jeff Tade re depositions and serving Handa; telephone call from Jane Enright re dates for Ben Rodriguez and Carole Hanlon; telephone conference with Mary Mason re scheduling her deposition. |
| 02/09/01 | SPL | 2.25 | Drafted Case Management Conference and At Issue Memorandum; Prepared for deposition of Ben Rodriguez. |
| 02/10/01 | AJF | 5.00 | Prepare and draft deposition summary of Jane Enright regarding Ernie Aglipay, et al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in and information she has pertaining to the investigation into the misconduct occurring at Foothill Community College and De Anza Community College. |
| 02/12/01 | PPW | 0.25 | Review letter from opposing counsel Jeff Tade re depositions. |
| 02/16/01 | PPW | 0.25 | Telephone conference with Teresa, Jeff Tade's secretary, re scheduling deposition of Klaus Dehn on March 5; discuss timing issues re scheduling of deposition of Mary Mason. |

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4

FOOTHILL-DE ANZA COMMUNITY COL

2772961

| | | | |
|----------|-----|------|---|
| 02/20/01 | AJF | 5.25 | Prepare and draft deposition summary of Jane Enright regarding Ernie Aglipay, et al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in and information she has pertaining to the investigation into the misconduct occurring at Foothill Community College and De Anza Community College. |
| 02/23/01 | PPW | 0.75 | Review letter from opposing counsel Jeff Tade requesting a 30 day extension until March 22 to answer defendants' interrogatories; telephone conference with Jane Enright about request for extension of time; discuss offering an extension less than 30 days; telephone conference with opposing counsel Jeff Tade re his request for extension to answer interrogatories; agree on compromise extension until March 14, 2001. |
| 02/23/01 | SPL | 0.25 | Prepared for Deposition of Ben Rodriguez. |
| 02/23/01 | PPW | 1.25 | Prepare for continuation of deposition of Dr. Leo Chavez, including review of transcript of first day of deposition. |
| 02/26/01 | PPW | 2.00 | Review transcript of second full day of deposition of Vice-Chancellor Jane Enright; also prepare to defend deposition of Klaus Dehn. |
| 02/26/01 | SPL | 0.25 | Arranged to meet Ben Rodriguez prior to his March 6, 2001 deposition. |
| 02/27/01 | SPL | 0.50 | Left voicemail for Jane Enright re: deposition of Ben Rodriguez; Sent email to Jane Enright re: deposition of Ben Rodriguez; Telephone conference w/ Robin Moore re: contacting Ben Rodriguez; Telephone conference w/Ben Rodriguez re: March 5, 2001 meeting to prepare for deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|-------------------|-----------------|-------|--------|------------|
| Adam J. Fiss | Associate | 10.25 | 135.00 | \$1,383.75 |
| Stephen P. Lowney | Associate | 7.75 | 160.00 | \$1,240.00 |
| Patricia P. White | Shareholder-Prt | 12.25 | 210.00 | \$2,572.50 |
| TOTALS | | 30.25 | | \$5,196.25 |

Total Fees for this Matter:

\$5,196.25

Expenses:

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2

FOOTHILL-DE ANZA COMMUNITY COL

2777286

April 13, 2001

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through March 31, 2001

Invoice # 2777286 1141
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 03/01/01 | PPW | 0.50 | Review notices of deposition for Klaus Dehn, Ben Rodriguez, Carole Hanlon and Leo Chavez; telephone call to Jane Enright re witness preparation and her transcript. |
| 03/02/01 | SPL | 1.00 | Meet w/Patti White to discuss necessary preparation defense of depositions of Ben Rodriguez and Judy Handa. |
| 03/02/01 | PPW | 1.25 | Telephone call from Jane Enright re depositions; meet with assistant at Jane Enright's office re transcript of second day of her deposition; telephone conference with Jane Enright re witness preparation; telephone conference with Judy Handa re witness preparation; meet with Steve Lowney re series of letters from Aglipay to Judy Handa and others regarding Carole Hanlon, in preparation for defending deposition; telephone conference with Carole Hanlon re witness preparation on March 5, 2001. |
| 03/04/01 | SPL | 3.00 | Reviewed correspondence and deposition transcripts to prepare for depositions of Ben Rodriguez and Judy Handa. |
| 03/05/01 | SPL | 5.25 | Attendance at meeting with Ben Rodriguez at DeAnza College in Cupertino to prepare him for his deposition; attendance at later meeting with Judy Handa at Foothill College to prepare her for her deposition. |

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FOOTHILL-DE ANZA COMMUNITY COL

2788267

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 04/02/01 | PPW | 1.75 | Attendance at meeting with Mary Mason in Los Altos to prepare her for deposition on April 4, 2001; telephone call from office of opposing counsel Jeff Tade advising that Mr. Tade has injured his back and must postpone April 4th deposition; telephone call to Ms. Mason re same. |
| 04/03/01 | SPL | 1.75 | Attended Case Management Conference; Drafted Proposed Stipulated Protective Order limiting access to identification of confidential informant; Research re: whether conduct occurring in 1995 is excludable. |
| 04/04/01 | SPL | 0.25 | Finalized sent proposed stipulated protective order to defense counsel for review. |
| 04/06/01 | SPL | 0.25 | Drafted/Sent letters to defense counsel re: proposed stipulated protective order re: confidential informant. |
| 04/06/01 | PPW | 1.75 | Review transcript of Ben Rodriguez deposition. |
| 04/09/01 | PPW | 6.00 | Telephone conference with Jeff Tade re canceling this week's depositions of Klaus Dehn and Bernadine Fong due to his back injury; discuss possible alternative dates; telephone conference with Annette Stanger, Bernadine Fong's administrative assistant, about cancellation of deposition and available dates; review transcript of Klaus Dehn deposition; review transcript Volume II of second day of Carole Hanlon deposition. |
| 04/09/01 | SPL | 3.00 | Research re: whether evidence of discrimination prior to the statute of limitations period is admissible to prove Plaintiffs' present discrimination claim; reviewed plaintiffs' answers to defendants' special interrogatories. |
| 04/10/01 | PPW | 0.50 | Telephone conference with Greg Parman re cancellation of deposition; telephone calls (several) to Klaus Dehn to notify Mr. Dehn that April 11, 2001 deposition has been canceled and will be rescheduled. |
| 04/10/01 | SPL | 2.00 | Research and writing re: motion for summary judgment. |
| 04/11/01 | PPW | 2.75 | Review Notice of further case management conference and trial setting conference scheduled for May 29, 2001; review transcript of Judy Handa deposition. |
| 04/12/01 | SPL | 0.25 | Telephone conference w/Judy Handa re: best day for second day of her deposition. |
| 04/13/01 | PPW | 1.00 | Review transcript of first day of Bernadine Fong's deposition. |

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4

FOOTHILL-DE ANZA COMMUNITY COL

2777286

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|----------|-----|------|---|
| | | | Tade's secretary re scheduling of Dr. Fong's second day of deposition; telephone conference with Carl Lindstrom re continuation of Dr. Fong's deposition. |
| 03/22/01 | PPW | 0.25 | Telephone conference with new Risk Manager Marcia Kelly; describe status of Aglipay and Banaag consolidated lawsuits and discovery; discuss potential costs of litigation. |
| 03/26/01 | SPL | 1.00 | Drafted proposed stipulated protective order governing information re: confidential informant. |
| 03/26/01 | PPW | 1.50 | Review factual contentions and responses to interrogatories by Ernie Aglipay; review factual contentions and responses to interrogatories by Don Villanueva; review factual contentions and responses to interrogatories by Bendicto Faraon. |
| 03/27/01 | SPL | 1.00 | Drafted proposed stipulated protective order governing information re: confidential informant. |
| 03/29/01 | PPW | 0.25 | Telephone conference with Jeff Tade's associate re deposition schedule. |
| 03/30/01 | PPW | 1.25 | Review case management conference statement from opposing counsel Jeff Tade; telephone conference with Mr. Tade re scheduling of further depositions; telephone conference with Klaus Dehn re next day of his deposition; telephone calls to Carole Hanlon and Mary Mason re scheduling of depositions; review and revise protective order. |
| 03/31/01 | PPW | 0.25 | Telephone conference with board member Mary Mason regarding her deposition on April 4, 2001 and scheduling meeting to prepare for her deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEEES |
|-------------------|-----------------|--------------|--------|--------------------|
| Stephen P. Lowney | Associate | 21.75 | 160.00 | \$3,480.00 |
| Patricia P. White | Shareholder-Prt | 35.75 | 210.00 | \$7,507.50 |
| | TOTALS | 57.50 | | \$10,987.50 |

Total Fees for this Matter: \$10,987.50

Expenses:

Duplication 24.90

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4

FOOTHILL-DE ANZA COMMUNITY COL

2788267

| | | | |
|----------|-----|------|--|
| 04/16/01 | SPL | 0.25 | Research re: excluding allegedly discriminatory acts occurring in 1995. |
| 04/17/01 | PPW | 1.00 | Telephone conference with Klaus Dehn re scheduling continuation of his deposition; telephone calls from and to Annette Stenger re transcript of Dr. Fong's deposition and getting transcript to Bernadine for review; telephone conferences (several calls) with opposing counsel Jeff Tade's administrative assistant; telephone conference with opposing counsel Jeff Tade, who advised that he is still on medication and cannot resume depositions until after May 1, 2001; telephone conference with Carole Hanlon; notify Ms. Hanlon that her deposition continuation on April 20 has been canceled. |
| 04/19/01 | PPW | 0.25 | Meet with Annette Stenger and take her transcript of Dr. Bernadine Fong's deposition. |
| 04/23/01 | PPW | 0.25 | Telephone conference with Annette Stenger re corrections to Bernadine Fong deposition transcript. |
| 04/24/01 | SPL | 0.25 | Coordinated part II of Judy Handa' deposition. |
| 04/26/01 | SPL | 0.50 | Arranged for delivery of Judy Handa's deposition transcript for her review; Arranged for delivery of Ben Rodriguez deposition transcript for his review. |
| 04/26/01 | PPW | 0.25 | Meet with Greg Parman and Jon O'Bergh re deposition transcripts; meet with Annette Stenger re Dr. Fong's deposition transcript. |
| 04/27/01 | SPL | 0.25 | Finished arranging for Judy Handa's deposition transcript to be sent to her overnight for her review. |
| 04/30/01 | PPW | 0.25 | Telephone conference with Carole Hanlon re transcript of deposition. |
| 04/30/01 | SPL | 1.00 | Left voicemail for Judy Handa re: deposition transcript; Telephone conference w/Judy Handa re: non-delivery of deposition transcript; Telephone conference w/Nancy Fena, certified court reporter, re: extending time to review Judy Handa's transcript; Telephone conference with Jeff Tade re: extending time to review Judy Handa's transcript; Drafted/sent letter to Jeff Tade re: extending time to review Judy Handa's transcript; Drafted/sent letter to Carl Linstrom re: extending time to review Judy Handa's transcript. |

* -----TIME AND FEE SUMMARY-----*

| | | HOURS | RATE | FEES |
|-------------------|-----------------|-------|--------|------------|
| Stephen P. Lowney | Associate | 9.75 | 160.00 | \$1,560.00 |
| Patricia P. White | Shareholder-Prt | 15.75 | 210.00 | \$3,307.50 |

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3

FOOTHILL-DE ANZA COMMUNITY COL

2792501

FA NEGOTIATIONS

015840.1031

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 05/08/01 | SBK | 2.75 | Review of Faculty Workload Studies and statistics including Studies of Faculty Productivity and problems with workload and productivity measures. Review of the former load study and preparation for the new study and complication of the Districts to be included in a survey. |

-----*-----TIME AND FEE SUMMARY-----*

| | HOURS | RATE | FEEES |
|--------------------------------------|-------------|--------|------------------|
| Sandra B. Kloster Shareholder-Prt | 2.75 | 190.00 | \$ 522.50 |
| TOTALS | 2.75 | | \$ 522.50 |

Total Fees for this Matter: \$ 522.50

Total for this Matter: \$ 522.50

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 05/02/01 | SPL | 2.00 | Telephone conference w/DeAnza security re: availability of Ben Rodriguez to review his deposition transcript; Left voicemail message for Ben Rodriguez on his cell phone re: availability of Ben Rodriguez to review his deposition transcript; Telephone conference w/DeAnza security re: dropping off a deposition transcript for Ben Rodriguez' review; Left voicemail for Judy Handa re: confirming receipt of her deposition transcript; Traveled to DeAnza College and delivered deposition transcript to Ben Rodriguez for his review; Reviewed email from Judy Handa re: confirming receipt of her deposition transcript; Drafted |

- sent email to Judy Handa with directions on reviewing and returning her deposition transcript; Telephone conference with Ben Rodriguez re: returning his copy of the deposition transcript.
- 05/07/01 AJF 2.75 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/08/01 AJF 2.75 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/09/01 AJF 0.25 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/10/01 AJF 0.50 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/17/01 AJF 1.50 Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted.
- 05/17/01 PPW 0.25 Review CMC statement and at-issue memo from Jeff Tade, attorney for Aglipay.

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2792501

FOOTHILL-DE ANZA COMMUNITY COL

5

| | | | |
|----------|-----|------|--|
| 05/18/01 | SPL | 1.00 | Prepared/filed/served Case Management Conference Questionnaire. |
| 05/18/01 | PPW | 0.25 | Review and revise case management conference statement in Aglipay case; arrange for filing of CMC statement with court. |
| 05/21/01 | PPW | 0.25 | Review Supplemental case management conference statement from opposing counsel Jeff Tade, correcting misstatements in previously filed document. |
| 05/25/01 | PPW | 1.00 | Review BAJI jury instructions for discrimination and wrongful termination. |
| 05/29/01 | AJF | 3.00 | Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted. |
| 05/29/01 | PPW | 3.25 | Attendance at case management conference and trial setting conference before Judge Jacobs-May; telephone conference with Jane Enright re trial being set for August 27, 2001; telephone conference with Karen of Dr. Bernadine Fong's office re scheduling continuation of her deposition; telephone conferences with opposing counsel Jeff Tade (several) re scheduling of depositions; telephone conference with Dr. Bernadine Fong confirming June 14, 2001 for the 2nd day of her deposition; telephone conference with Carole Hanlon re continuation of her deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEES |
|-------------------|-----------------|--------------|--------|-------------------|
| Adam J. Fiss | Associate | 10.75 | 135.00 | \$1,451.25 |
| Stephen P. Lowney | Associate | 3.00 | 160.00 | \$ 480.00 |
| Patricia P. White | Shareholder-Prt | 5.00 | 210.00 | \$1,050.00 |
| | TOTALS | 18.75 | | \$2,981.25 |

Total Fees for this Matter:

Expenses:

Duplication

\$2,981.25

16.35

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|---------------------------------|--|------------|
| 6 | FOOTHILL-DE ANZA COMMUNITY COL | 2792501 |
| 05/25/01 | Overnight Mail Service - - FEDERAL EXPRESS (SAN JOSE) 04/26/01 TO: CAROLE HANLON, CAMPBELL, CA | 8.00 |
| 05/25/01 | Overnight Mail Service - - FEDERAL EXPRESS (SAN JOSE) 04/27/01 TO: JUDY HANDA, SAN FRANCISCO, CA | 30.67 |
| Total Expenses for this Matter: | | \$55.02 |
| | | ===== |
| Total for this Matter: | | \$3,036.27 |

M/S

ATCHINSON, JAMES

015840.1049

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|--|
| 05/01/01 | SBK | 3.25 | Review of the sexual harassment complaints filed by students Alexandra Honjas and Dana Kubica against their psychology instructor, Mr. Atchinson. Review of the faculty contract regarding procedure and grounds for discipline and termination. Several telephone calls with Robin Moore regarding her investigation and the demand by James Blackman, Mr. Atchinson's attorney. Review of complaints and comparison with summary by Ms. Moore in order to response to the request from Mr. Blackman for all charges before meeting with the employer. Legal research re Mr. Blackman's demand to see the allegations prior to a meeting with the employer regarding the charges. |
| 05/02/01 | SBK | 1.25 | Preparation of the letters to Mr. Atchinson's attorney, Mr. Blackman regarding the additional sexual allegations that came out of the interviews with the complainants. Preparation of letter to Mr. Atchison regarding his contact with students and other employees concerning the sexual harassment complaints that have been filed against him and directing him not to contact the students who filed the and the District policy prohibiting harassment. Telephone conference regarding the follow up with Mr. Blackman. |
| 05/14/01 | SBK | 3.75 | Preparation for and attendance at meeting with Robin Moore and Mr. Atchinson and his attorney regarding the sexual harassment claims lodged against him preparation of notes from the meeting. |

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2

FOOTHILL-DE ANZA COMMUNITY COL

2801780

July 29, 2001

MR. JIM KELLER
VICE CHANCELLOR FOR BUSINESS SERVICES
FOOTHILL-DE ANZA COMMUNITY COLLEGE
DISTRICT
12345 EL MONTE ROAD
LOS ALTOS HILLS, CA 94022
PRIVILEGED AND CONFIDENTIAL

***** Detail *****

For legal services through June 30, 2001

Invoice # 2801780 1141
Client Code: 015840

AGLIPAY LAWSUIT

015840.1039

| DATE | ATTY | HOURS | DESCRIPTION |
|----------|------|-------|---|
| 06/01/01 | AJF | 2.00 | Draft and prepare deposition summary of deposition of Jane Enright re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Jane Enright's involvement in the investigation of plaintiffs and information she has pertaining to the findings of the investigation and how it was conducted. |
| 06/04/01 | SPL | 0.50 | Reviewed and responded to email from Ms. White re: scheduling motion for summary judgment; Review and responded to email from Ms. Heverly re: scheduling motion for summary judgment; Left voicemail for Mr. Tade re: scheduling motion for summary judgment; |
| 06/05/01 | SPL | 0.25 | Telephone conference w/Mr. Tade re: acceptable date for hearing on motion for summary judgment. |
| 06/06/01 | MBH | 0.75 | Meeting with Mr. Lowney to discuss strategy for renewal of summary judgment motion. |
| 06/07/01 | PPW | 0.25 | Telephone call from Mary Mason regarding her deposition and available dates in July. |
| 06/10/01 | PPW | 0.50 | Prepare for second day of Bernadine Fong deposition. |
| 06/11/01 | MBH | 1.25 | Review of various deposition transcripts for preparation of renewed motion for summary judgment. |

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3

FOOTHILL-DE ANZA COMMUNITY COL

2801780

| | | | |
|----------|-----|------|--|
| 06/12/01 | PPW | 1.00 | Telephone conferences with opposing counsel Jeff Tade (several calls) re his decision to change date of Dr. Bernadine Fong's deposition again; discuss scheduling of other depositions including deposition of Ernie Aglipay; telephone conferences with Dr. Fong's assistant Annette Stenger re scheduling of second day of Dr. Fong's deposition. |
| 06/13/01 | MBH | 3.50 | Draft motion for summary judgment; review of prior ruling on summary judgment and complaints for preparation of same; review of deposition transcripts for support for motion. |
| 06/13/01 | AJF | 2.00 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/13/01 | PPW | 1.00 | Review legal issues to be addressed in motion for summary judgment; compile documents and confer with Michelle Heverly re summary judgment motion. |
| 06/14/01 | MBH | 3.75 | Preparation of defendant's motion for summary judgment; review of previous motion and documents submitted in support thereof; review of transcripts from prior hearings for preparation of motion. |
| 06/14/01 | PPW | 1.50 | Review letter from opposing counsel Jeff Tade re depositions; telephone conferences with Jeff Tade (numerous calls) re scheduling of remaining depositions; telephone call to Mary Mason regarding her deposition; telephone conference with Mary Mason re scheduling her deposition on July 13, 2001; telephone conference with Klaus Dehn regarding continuation of his deposition. |
| 06/14/01 | AJF | 1.75 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |

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4

FOOTHILL-DE ANZA COMMUNITY COL

2801780

| | | | |
|----------|-----|------|--|
| 06/15/01 | AJF | 1.00 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al. lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/15/01 | MBH | 7.75 | Prepare motion for summary judgment; legal research re new standard for summary judgment under California law; legal research re requirements for employee to be similarly situated to another employee for purposes of analyzing employment discrimination claim; legal research re prima facie case of discrimination in a discharge case; legal research re requirement that employee be adequately performing job duties at the time of termination in order to recover on a claim for discrimination; review of Judge Cliff's order denying mandamus. |
| 06/18/01 | MBH | 4.25 | Draft memorandum of points and authorities in support of defendant's renewed motion for summary judgment and/or summary adjudication; review of various deposition transcripts and declarations submitted in support of earlier motion for preparation of same. |
| 06/18/01 | AJF | 3.25 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically, summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/19/01 | SPL | 0.25 | Reviewed Plaintiffs demand for exchange of expert witness information. |
| 06/20/01 | SPL | 0.25 | Discussion w/Ms. Heverly re: motion for summary judgment. |
| 06/21/01 | SPL | 1.00 | Discussion w/Ms. Heverly re: motion for summary judgment; Reviewed motion for summary judgment. |
| 06/21/01 | MBH | 4.25 | Preparation of memorandum of points and authorities in support of defendant's motion for summary judgment; legal research re workers' compensation preemption of claim for intentional infliction of emotional distress; legal research re elements of claim for conspiracy. |

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| | | | |
|----------|-----|------|--|
| 06/21/01 | AJF | 0.50 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically, summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/22/01 | MBH | 5.75 | Review of two volumes of deposition of Tom Conom for preparation of summary judgment motion; legal research re elements of conspiracy for preparation of same; continued preparation of memorandum of points and authorities in support of defendant's motion for summary judgment and/or summary adjudication. |
| 06/22/01 | AJF | 2.25 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/25/01 | MBH | 2.50 | Legal research re standard for intentional infliction of emotional distress claim where only outrageous conduct alleged is discriminatory termination; review transcripts from administrative hearings and several rulings made in connection with administrative review for preparation of summary judgment motion; review transcript from deposition of Carol Hanlon re same; review police report and other documents related to initial investigation for preparation of motion. |
| 06/25/01 | AJF | 3.50 | Draft and prepare deposition summary of deposition of Chancellor Leo Chavez re Ernie Aglipay et. al., lawsuit claiming racial, age, and national origin discrimination in termination from Foothill; specifically summarizing Chancellor Chavez's involvement in the investigation of plaintiffs and information he has pertaining to the findings of the investigation and how it was conducted. |
| 06/25/01 | SPL | 1.75 | Factual research re: motion for summary judgment; Reviewed plaintiffs' form interrogatories and requests for documents; Discussion w/Ms. Heverly re: motion for summary judgment. |

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| 06/26/01 | SMP | 3.00 | Prepare exhibits to be included with the motion for summary judgement. |
| 06/26/01 | MBH | 6.25 | Further revision of memorandum of points and authorities in support of defendant's motion for summary judgment; preparation of notice of motion and issues for summary adjudication; preparation of declaration of Michelle B. Heverly to authenticate evidence submitted in support of motion; preparation of table of exhibits submitted; review and organization of evidence submitted in support of motion. |
| 06/27/01 | MBH | 7.25 | Final revision of memorandum of points and authorities; meeting with Ms. White to discuss issues re same, including issues that may be raised by plaintiffs' opposition; preparation of separate statement of material undisputed facts and supporting evidence; review of declarations and deposition testimony for preparation of same; preparation of all documents for filing and service. |
| 06/27/01 | SPL | 0.50 | Email to Ms. White re: request for expert discovery; Reviewed plaintiff's form interrogatories. |
| 06/28/01 | SPL | 0.50 | Confer with Ms. White re expert witnesses. Calendared last date to file responses to form interrogatories. |
| 06/28/01 | PPW | 0.50 | Do final review of documents and arrangements for service of motion for summary judgment. |
| 06/29/01 | PPW | 1.00 | Prepare for continuation of Bernadine Fong deposition. |

-----TIME AND FEE SUMMARY-----

| | | HOURS | RATE | FEE |
|--------------------------|-----------------|-------|--------|------------|
| Adam J. Fiss | Associate | 16.25 | 135.00 | \$2,193.75 |
| Michelle B. Heverly | Associate | 47.25 | 160.00 | \$7,560.00 |
| Stephen P. Lowney | Associate | 5.00 | 160.00 | \$ 800.00 |
| Patricia P. White | Shareholder-Prt | 5.75 | 210.00 | \$1,207.50 |
| Shannon Michelle Patrick | Summer Associat | 3.00 | 135.00 | \$ 405.00 |

TOTALS 77.25 \$12,166.25

Total Fees for this Matter: \$12,166.25

Expenses:

| | |
|--|--------|
| Duplication | 255.90 |
| 06/27/01 Computer Research, 06/15/01 M HEVERLY | 153.78 |

Exhibit H

COPY

State Controller's Office

School Mandated Cost Manual

| | | |
|---|-------------------------------|----------------------------|
| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING \$43045 FOOTHILL-DE ANZA COL DIST SANTA CLARA COUNTY 12345 EL MONTE ROAD LOS ALTOS HILLS CA 94022 | For State Controller Use Only | Program |
| | (19) Program Number 00011 | 011 |
| | (20) Date Filed ___/___/___ | (21) LRS Input ___/___/___ |

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| Reimbursement Claim Data | |
|--------------------------|--------|
| (22) CB-1, (03)(1)(e) | |
| (23) CB-1, (03)(2)(e) | |
| (24) CB-1, (03)(3)(e) | 86,460 |
| (25) CB-1, (03)(4)(e) | |

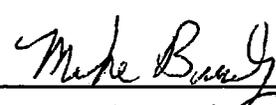
| Type of Claim | Estimated Claim | Reimbursement Claim | |
|--|--|-------------------------|--|
| (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | (26) CB-1, (03)(5)(e) | |
| (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (27) CB-1, (03)(6)(e) | 283,725 |
| (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (28) CB-1, (03)(7)(e) | |
| | | (29) CB-1, (04)(d) | 251,674 |
| Fiscal Year of Cost | (06) 20 02 /20 03 | (12) 20 01/20 02 | (30) CB-1, (04)(e) style="text-align: right;">370,185 |
| Total Claimed Amount | (07) 390,533 | (13) 390,533 | (31) CB-1, (05)(e) |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) -0- | (32) |
| Less: Prior Claim Payment Received | | (15) 235,193 | (33) |
| Net Claimed Amount | | (16) 155,340 | (34) |
| Due to Claimant | (08) | (17) 155,340 | (35) |
| Due to State | | (18) -0- | (36) |

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

| | |
|---|--------------------------------|
| Signature of Authorized Officer | Date |
|  | 4/13/03 |
| Michael Brandy | Vice Chancellor, Business Svcs |
| Type or Print Name | Title |
| (38) Name of Contact Person for Claim | Telephone Number |
| Martha De La Cerda | (650) 949 - 6270 Ext. |
| | E-Mail Address |
| | delacerdamartha@fhda.edu |

| | | | | | |
|---|---|----------------------------------|---|---|----------------------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 |
| (01) Claimant Foothill-De Anza Community College District | | | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | | Fiscal Year 2001 / 2002 |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 64,758 | | | 21,701 | 86,460 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 53,752 | | | 229,973 | 283,725 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 118,510 | | | 251,674 | 370,185 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | [Line (05)(e) x 3.219 for 2001-02 F.Y.] | 16,768 |
| (07) Increased Direct Costs | | | | [Line (04)(e) - line (06)] | 353,417 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | [Line (04)(e) - line (04)(d)] | 118,511 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | [Line (05)(e) - line (05)(d)] x 3.219] | 16,768 |
| (10) Increased Direct Costs less Contract Services | | | | [Line (08) - line (09)] | 101,743 |
| (11) Indirect Cost Rate | | | | From J-380, J-580, or FAM-27C | 36.48% |
| (12) Increased Indirect Costs | | | | [Line (10) x line (11)] | 37,116 |
| (13) Total Increased Direct and Indirect Costs | | | | [Line (07) + line (12)] | 390,533 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | | | | [Line (13) - (line (14) + line (15))] | 390,533 |

023 Transactions by Account

STATE MANDATED COSTS

Fiscal Year: 02

Screen: Acct: 1444000694 Month:

01-11-03 10:42:28

| Sub | TC | Ref 1 | Date | Description | Amount | I Batch | Offset | Acct |
|------|-----|---------|-------|---------------------|------------|---------|--------|------|
| 0694 | 020 | TentBud | 05/08 | Mandated Costs | 420,000.00 | -C | BBS008 | |
| 0694 | 020 | Adopt | 05/08 | Mandated Costs | 161,000.00 | D | BBO010 | |
| 0694 | 030 | | 08/01 | STATE OF CALIFORNIA | 397,130.00 | -C | CRJ010 | |
| 0694 | 030 | | 12/26 | STATE OF CA | 2,582.00 | -C | CRJ055 | |
| 0694 | 030 | | 03/06 | STATE OF CA | 104,455.00 | -C | CRJ073 | |
| 0694 | 030 | | 03/15 | STATE OF CA | 235,193.00 | -C | CRJ076 | |
| 0694 | 030 | | 05/16 | STATE OF CA | 7,994.00 | -C | CRJ102 | |
| 0694 | 030 | | 06/12 | STATE OF CA | 3,337.00 | -C | CRJ112 | |
| 0694 | 030 | | 06/20 | STATE OF CA | 2,124.00 | -C | CRJ113 | |
| 0694 | 030 | | 06/20 | STATE OF CA | 11,824.00 | -C | CRJ113 | |
| 0694 | 030 | | 06/20 | STATE OF CA | 28,057.00 | -C | CRJ113 | |
| 0694 | 030 | | 06/26 | STATE OF CA | 19,978.00 | -C | SSE037 | |
| 0694 | 030 | | 06/26 | STATE OF CA | 14,014.00 | -C | SSE037 | |
| 0694 | 021 | | 06/30 | REVISE BGT TO ACTUA | 567,688.00 | -C | BRD404 | |

Total Pages: 1 This Page: 1 Next Page:

| | | | | | |
|---|---|--|---------------|---|--------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | FORM CB-1 | | | |
| (01) Claimant Foothill-De Anza Community College District | | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/> Fiscal Year 20_02/20_03 | | | |
| Rodda Act Direct Costs | | | | | |
| Cost Elements | | | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | 64,758 | | | 21,701 | 86,460 |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | 53,752 | | | 229,973 | 283,725 |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | 118,510 | | | 251,674 | 370,185 |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | 5,209 |
| (06) Base Year Direct Costs Adjusted by IPD | | | | [Line (05)(e) x 3.219 for 2001-02 F.Y.] | 16,768 |
| (07) Increased Direct Costs | | | | [Line (04)(e) - line (06)] | 353,417 |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | | | | [Line (04)(e) - line (04)(d)] | 118,511 |
| (09) Base Year Costs less Contract Services adjusted by IPD | | | | [(Line (05)(e) - line (05)(d)) x 3.219] | 16,768 |
| (10) Increased Direct Costs less Contract Services | | | | [Line (08) - line (09)] | 101,743 |
| (11) Indirect Cost Rate | | | | From J-380, J-580, or FAM-27C | 36.48 % |
| (12) Increased Indirect Costs | | | | [Line (10) x line (11)] | 37,116 |
| (13) Total Increased Direct and Indirect Costs | | | | [Line (07) + line (12)] | 390,533 |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | | | | [Line (13) - (line (14) + line (15))] | 390,533 |

| | | |
|--|-------------------------------|------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year 2001-02 | 19___/20___ |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974-75 Winton Act Costs Applied | (c) 1974-75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | | |
|------------------------------|---|----------------------------|
| Program 011 | COLLECTIVE BARGAINING CLAIM SUMMARY Instructions | FORM CB-1 |
|------------------------------|---|----------------------------|

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

 Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).

 Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2001-02 IPD is 3.219.

 Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.
- (10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | | | | | | FORM CB-2 |
|--|--|---|--|-------------------------------------|---------------|-----------------------------|
| (01) Claimant Foothill-De Anza Community College District | | | (02) Fiscal Year Costs Were Incurred 2002-03 | | | |
| (03) Reimbursable Components: Check only one box per row to identify the component being claimed. | | | | | | |
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | | <input type="checkbox"/> Collective Bargaining Agreement Disclosure | | | | |
| <input type="checkbox"/> Election of Unit Representation | | <input checked="" type="checkbox"/> Contract Administration | | | | |
| <input checked="" type="checkbox"/> Cost of Negotiations | | <input type="checkbox"/> Unfair Labor Practice Charges | | | | |
| <input type="checkbox"/> Impasse Proceedings | | | | | | |
| (04) Description of Expenses: Complete columns (a) through (g) | | | Object Accounts | | | |
| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| See Attached Documentation | | | | | | |
| (05) Total <input type="checkbox"/> | | Subtotal <input type="checkbox"/> | | Page: ___ of ___ | | |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year Costs Were Incurred 2001-02 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses: Complete columns (a) through (g) | Object Accounts | | | | | |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| See Attached Documentation | | | | | | |

| | | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|--|
| (01) Claimant Foothill-De Anza Community College District | (02) Fiscal Year Costs Were Incurred 2002-03 |
|--|--|

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

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| See Attached Documentation | | | | | | |

| | | | |
|-------------------------------------|-----------------------------------|------------------|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | |
|-------------------------------------|-----------------------------------|------------------|--|

FOOTHILL-DE AN ZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Cost
Contract Administration / Grievances
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|--|--------------------|--------------------|--------------------------------|---------------------------|
| VP, Finance & College Services | 6.50 | \$68.88 | \$14.47 | \$541.76 |
| Burson, Kathleen Dean, Child Development | 1.00 | 62.84 | 13.20 | 76.04 |
| Enright, Jane Vice Chancellor, HR | 152.00 | 71.99 | 15.12 | 13,240.30 |
| Fong, Bernadine President | 3.00 | 85.85 | 18.03 | 311.65 |
| Gatlin, Susan Dean, Physical Education | 1.75 | 61.01 | 12.81 | 129.19 |
| Graham, Duncan Dean, Fine Arts | 4.25 | 55.34 | 11.62 | 284.59 |
| Harvey, Alan Vice President, Instruction | 2.00 | 73.05 | 15.34 | 176.78 |
| Kanter, Martha President | 18.00 | 85.85 | 18.03 | 1,869.92 |
| Lopez, Leticia Executive Assistant, HR | 29.00 | 33.04 | 6.94 | 1,159.36 |
| McCutchen, Margaret HR Specialist | 2.25 | 41.65 | 8.75 | 113.38 |
| Miner, Judy Vice President, Instruction | 2.25 | 73.05 | 15.34 | 198.88 |
| Moore, Robin Director, Legal Affairs | 4.00 | 48.93 | 10.28 | 236.83 |
| Vice President, Student Dev. | 1.00 | 68.88 | 14.47 | 83.35 |
| Parman, Gregory Director, HR | 25.50 | 57.04 | 11.98 | 1,759.84 |
| Patz, Penelope Vice President, Tech. | 6.75 | 68.88 | 14.47 | 562.59 |
| Rose, Richard Dean, Counseling | 3.25 | 61.01 | 12.81 | 239.92 |
| Zoltan, Elizabeth Dean, Business & Soc.Sci. | 8.25 | 65.18 | 13.69 | 650.62 |
| <i>Faculty Representatives:</i> | | | | |
| Milonas, Faith | 36.00 | \$82.71 | \$17.37 | \$3,602.95 |
| Strand, Tomas | 221.50 | 82.71 | 17.37 | 22,168.16 |
| Total | 359.75 | | | \$47,406.09 |

FOOTHILL-DE AN ZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Cost
Contract Administration / Grievances
Fiscal Year 2001/02

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.
= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2001/02 assignment)

Note 3: Faculty representatives replacement costs are computed using
the average hourly rate for a part time teacher.
Per Kathy Blackwood the average District cost for PT faculty for 2001/02 was \$43,424.
Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration - Grievances
Fiscal Year 2001/02

| Management | Aglipay, Ernesto | Atchison, James | Barnett, Elyse | Bresnan, Elizabeth | Child Development Issues | Cognetta, John | DA Counseling Issues | Klingman, Paul | Lang, Gary | Martinez, Augustine |
|--------------------------------|------------------|-----------------|----------------|--------------------|--------------------------|----------------|----------------------|----------------|------------|---------------------|
| Brandy, Michael | | | | | | | | | | |
| Burson, Kathleen | | | | | 1 | | | | | |
| Enright, Jane | 2.75 | 13 | 8.75 | | 1.00 | 4.50 | 2.25 | | 5.75 | 6.00 |
| Fong, Bernadine | | | | | | | | | 1.00 | |
| Gatlin Susan | | | | | | | | | 1.75 | |
| Graham, Duncan | | | | | | | | | | |
| Harvey, Alan | | | | | | 2.00 | | | | |
| Kanter, Martha | | | | | | | | | | |
| Mc Cutchen, Margaret | | | | | | | | | | |
| Miner, Judy | | | | | | | | | | |
| Moore, Robin | | 1.5 | | | | | | | 1.00 | |
| Myers, Roseann | | | | | | | | | 1.00 | |
| Parman, Gregory | 0.25 | | | | | | | | | |
| Patz, Penelope | | 2.5 | | | | | | | | |
| Rose, Richard | | | | | | 1.00 | 2.25 | | | |
| Zoltan, Elizabeth | | 3.5 | 2.75 | | | | | | | |
| Faculty Representatives | | | | | | | | | | |
| Milonas, Faith | | | 2.00 | | 5.00 | | 4.00 | 3.00 | | |
| Strand, Tomas | | 10.25 | | 13.25 | | 34.25 | | | 27.00 | 16.50 |
| Totals | | | | | | | | | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration - Grievances
Fiscal Year 2001/02

| Management | Mitchell, | Murden, Gene | Oey, Lydia | Raffi, Margo | SEIU Holiday Grievance | SEIU TEA Issue | Trasvina, Nicky | Woolcock, Joseph | Total Hours |
|--------------------------------|-----------|-----------------|------------|--------------|---------------------------|-------------------|--------------------|---------------------|----------------|
| Brandy, Michael | | | | | | | | 6.5 | 6.50 |
| Burson, Kathleen | | | | | | | | | 1.00 |
| Enright, Jane | 2.25 | | 4.25 | | 0.25 | 7.25 | 16.50 | 5.25 | 79.75 |
| Fong, Bernadine | | | | | | | | 2.00 | 3.00 |
| Gatlin Susan | | | | | | | | | 1.75 |
| Graham, Duncan | | | 4.25 | | | | | | 4.25 |
| Harvey, Alan | | | | | | | | | 2.00 |
| Kanter, Martha | 5.50 | | 12.50 | | | | | | 18.00 |
| Mc Cutchen, Margaret | | | | | | 3.50 | | | 3.50 |
| Miner, Judy | 2.25 | | | | | | | | 2.25 |
| Moore, Robin | | | | | | | | | 2.50 |
| Myers, Roseann | | | | | | | | | 1.00 |
| Parman, Gregory | | 4.25 | | | 0.25 | 10.75 | | | 15.50 |
| Patz, Penelope | | | 4.25 | | | | | | 6.75 |
| Rose, Richard | | | | | | | | | 3.25 |
| Zoltan, Elizabeth | | | | | | | 2.00 | | 8.25 |
| <i>Faculty Representatives</i> | | | | | | | | | |
| Milonas, Faith | | 7.00 | | | | | 11.00 | 4.00 | 36.00 |
| Strand, Tomas | | | 35.75 | 7.25 | | | 25.50 | 51.75 | 221.50 |
| Totals | | | | | | | | | 416.75 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Contract Administration - Miscellaneous Calls with Legal Counsel
Fiscal Year 2001/02

| | 7/27 | 11/1 | 11/5 | 11/8 | 1/12 | 12/3 | 12/10 | 1/14 | 1/17 | 1/30 | 2/27 | 3/15 | 4/10 | 4/16 | 4/18 | 6/13 | 6/18 | 6/28 | 7/26 | Total Hours | |
|-----------------|------|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|-------------|--|
| Enright, Jane | 0.50 | 6.25 | 1.25 | 0.25 | 2.50 | | | | | | 0.75 | | 0.75 | | 0.75 | | | | | 13.00 | |
| Moore, Robin | | | | | | | | | | | | | | | | | 1.50 | | | 1.50 | |
| Parman, Gregory | | | | | 1.25 | 1.5 | 0.75 | 1.25 | 1.25 | 1.25 | 0.5 | 0.5 | 0.5 | 0.5 | 0.75 | 1.25 | 1.00 | | | 10.00 | |
| Total | | | | | | | | | | | | | | | | | | | | | |

| Development, review and distribution of minutes. | | |
|--|--|-------|
| Enright, Jane | | 58.00 |
| Lopez, Leticia | | 29.00 |
| Total | | |

| Miscellaneous Collective Bargaining Time | | |
|--|--|------|
| Enright, Jane | | 1.25 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Total Cost
Fiscal Year 2001/02

| Negotiations | Bargaining Unit | Salaries & Benefits | Transportation | Supplies | Contracted Services | Total Direct Rodda Costs |
|-------------------------|-----------------------------|---------------------|----------------|------------|---------------------|--------------------------|
| | Faculty Association | \$45,926 | | | | \$45,926 |
| | CSEA | 5,240 | | | | 5,240 |
| | SEIU | 8,875 | | | 21,701 | 30,576 |
| | Teamsters | 4,717 | | | | 4,717 |
| | Sub Total Negotiations | 64,758 | | | 21,701 | 86,460 |
| Contract Administration | Contract Review - All Units | 6,346 | | | | 6,346 |
| | Grievances - All Units | 47,406 | | | 229,973 | 277,379 |
| | Sub Total Contract Admin | 53,752 | | | 229,973 | 283,725 |
| | Total | \$118,510 | \$0 | \$0 | 251,674 | 370,185 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Negotiations Cost
Faculty Association
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---|--------------------|--------------------|--------------------------------|---------------------------|
| Blackwood, Kathy Manager, Budget Operations | 5.50 | \$59.96 | \$12.59 | \$399.06 |
| Enright, Jane Vice Chancellor, HR | 111.00 | 71.99 | 15.12 | 9,668.90 |
| Harvey, Alan Vice President, Instruction | 29.00 | 73.05 | 15.34 | 2,563.28 |
| Espinosa-Pieb, Christina Dean, Academic Services | 2.25 | 55.34 | 11.62 | 150.66 |
| Leskinen, Anne Dean, Physical Science | 83.25 | 68.05 | 14.29 | 6,855.03 |
| Pritchard, William Vice Chancellor, Technology | 1.00 | 71.99 | 15.12 | 87.11 |
| Vinson, Cindy Dean, Learning Technologies | 3.00 | 55.19 | 11.59 | 200.34 |
| Zoltan, Elizabeth Dean, Business & Soc.Sci. | 55.00 | 65.18 | 13.69 | 4,337.47 |
| Reyes, Leticia Executive Assistant, HR | 50.00 | 33.04 | 6.94 | 1,998.89 |
| <i>Faculty Representatives:</i> | | | | |
| Hansen, Richard | 54.50 | \$82.71 | \$17.37 | 5,454.47 |
| Heiser, Meredith | 6.50 | 82.71 | \$17.37 | 650.53 |
| Heslet, Marylou | 41.50 | 82.71 | \$17.37 | 4,153.40 |
| Milonas, Faith | 2.00 | 82.71 | \$17.37 | 200.16 |
| Paye, Anne | 56.50 | 82.71 | \$17.37 | 5,654.63 |
| Yabu, Sherrie | 35.50 | 82.71 | \$17.37 | 3,552.91 |
| Total | 536.50 | | | \$45,926.86 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" Method.
 = Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.
 [174 hrs/month X 12 months = 2088 total hours]
 (2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)
 Source: HRS screen 16 - 2001/02 assignment)

Note 3: Faculty representatives replacement costs are computed using the average hourly rate for a part time instructor.
 Per Kathy Blackwood the average District cost for PT faculty for 2001/02 was \$43,424
 Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
Negotiation Sessions - Faculty Association
Fiscal Year 2001/02

| Management: | 7/11 | 7/19 | 7/25 | 7/31 | 8/1 | 10/10 | 10/17 | 10/25 | 11/7 | 11/14 | 11/28 | 12/5 | 1/16 | 1/23 |
|---------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Blackwood, Kathy | | | | | | | | | | 3.00 | | | | |
| Enright, Jane | 2.50 | 1.75 | 2.25 | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Espinosa-Pieb, Christina | | | 2.25 | | | | | | | | | | | |
| Harvey, Alan | 2.50 | 1.75 | | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | | 3.00 | 3.00 | | | |
| Leskinen, Anne | 2.50 | 1.75 | | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Zoltan, Elizabeth | | | 2.25 | | | | | | | | | | 1.75 | 2.50 |
| Faculty Representatives: | | | | | | | | | | | | | | |
| Hansen, Richard | 2.50 | 1.75 | 2.25 | 2.00 | | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Heiser, Meredith | | | | | | | | | | | | | | |
| Heslet, Marylou | | | | | | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | |
| Milonas, Faith | | | | | 1.50 | | | 0.50 | | | | | | |
| Paye, Anne | 2.50 | 1.75 | 2.25 | 2.00 | 1.50 | 3.00 | 0.75 | | 2.00 | 3.00 | 3.00 | 2.00 | 1.75 | 2.50 |
| Yabu, Sherrie | | | | | | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | 2.00 | 1.00 | 2.50 |
| Executive Assistant: | | | | | | | | | | | | | | |
| Lopez, Leticia | | 1.75 | 2.25 | 2.00 | 1.50 | 3.00 | 0.75 | 0.50 | 2.00 | 3.00 | 3.00 | | 1.75 | 2.50 |
| Totals | 12.50 | 10.50 | 13.50 | 12.00 | 9.00 | 24.00 | 6.00 | 4.00 | 14.00 | 27.00 | 24.00 | 12.00 | 13.25 | 17.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Collective Bargaining
 Negotiation Sessions - Faculty Association
 Fiscal Year 2001/02

| Management: | 2/6 | 2/13 | 2/27 | 3/13 | 3/20 | 4/10 | 4/24 | 5/8 | 5/15 | 5/22 | 6/5 | 6/12 | Total Hrs |
|---------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Blackwood, Kathy | | | | | | | 1.00 | | | | | | 4.00 |
| Enright, Jane | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 56.00 |
| Espinosa-Pieb, Christina | | | | | | | | | | | | | 2.25 |
| Harvey, Alan | | | | | | | | | | | | | 18.00 |
| Leskinen, Anne | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 2.50 | 1.50 | | 2.00 | 3.00 | 50.25 |
| Zoltan, Elizabeth | 1.75 | | 3.00 | | 1.00 | | 3.50 | | 1.50 | 3.00 | | 1.75 | 22.00 |
| Faculty Representatives: | | | | | | | | | | | | | |
| Hansen, Richard | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 54.50 |
| Heiser, Meredith | 1.75 | 1.75 | | | 1.00 | | | | | | 2.00 | | 6.50 |
| Heslet, Marylou | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 41.50 |
| Milonas, Faith | | | | | | | | | | | | | 2.00 |
| Paye, Anne | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | 3.00 | 55.50 |
| Yabu, Sherrie | 1.75 | | | 2.00 | 1.00 | 2.00 | 3.50 | | 1.50 | 3.00 | | 3.00 | 35.50 |
| Executive Assistant: | | | | | | | | | | | | | |
| Lopez, Leticia | 1.75 | 1.75 | 3.00 | 2.00 | 1.00 | 2.00 | 3.50 | 3.00 | 1.50 | 3.00 | 2.00 | | 48.50 |
| Totals | 15.75 | 12.25 | 21.00 | 14.00 | 9.00 | 12.00 | 29.00 | 17.50 | 12.00 | 21.00 | 14.00 | 19.75 | 396.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

COLLECTIVE BARGAINING
 Prep-Sessions - Faculty Association
 Fiscal Year 2001/02

| Management | 7/9 | 7/18 | 7/24 | 7/30 | 8/20 | 9/19 | 10/8 | 10/10 | 10/15 | 11/5 | 11/6 | 11/13 | 11/14 | 11/26 |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Blackwood, Kathy | | | | | | 1.00 | | | | | 0.50 | | | |
| Enright, Jane | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 1.00 | 1.50 | 2.00 | 1.00 | 1.50 | 0.50 | 1.50 | 1.50 | 1.50 |
| Harvey, Alan | 1.50 | 1.50 | | | | 1.50 | 1.50 | | 1.00 | | | 1.50 | | 1.50 |
| Leskinen, Anne | 1.50 | 1.50 | 1.00 | 1.50 | | | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 |
| Paye, Anne | | | | | | | | | | | | | | |
| Pritchard, William | | | | | | | | | | | | | | |
| Vinson, Cindy | | | | | 1.00 | | | | | | | | | |
| Zoltan, Elizabeth | 1.50 | 1.50 | 1.00 | 1.50 | | | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 |
| Lopez, Leticia | 1.50 | | | | | | | | | | | | | |
| Totals | 7.50 | 6.00 | 3.00 | 4.50 | 2.00 | 2.00 | 6.00 | 2.00 | 4.00 | 4.50 | 1.00 | 6.00 | 1.50 | 6.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

COLLECTIVE BARGAINING
 Prep-Sessions - Faculty Association
 Fiscal Year 2001/02

| Management | 12/3 | 1/14 | 1/16 | 1/22 | 1/23 | 2/4 | 2/11 | 2/13 | 2/25 | 2/26 | 3/11 | 3/18 | 4/10 | 4/22 |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Blackwood, Kathy | | | | | | | | | | | | | | |
| Enright, Jane | 1.50 | 1.00 | 2.50 | 1.50 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 1.50 | 1.50 |
| Harvey, Alan | 1.50 | 1.00 | | | | | | | | | | | | |
| Leskinen, Anne | 1.50 | 1.00 | 1.50 | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 | 1.00 | 1.50 | 1.50 |
| Paye, Anne | | | | | | | | | | | | | | |
| Pritchard, William | | | | | | | | | | 1.00 | | | | |
| Vinson, Cindy | | | | | | | | | | 1.00 | | | | |
| Zoltan, Elizabeth | 1.50 | 1.00 | | 1.50 | | 1.00 | 1.50 | | 1.50 | | 1.50 | 1.00 | 1.50 | 1.50 |
| Lopez, Leticia | | | | | | | | | | | | | | |
| Totals | 6.00 | 4.00 | 2.50 | 4.50 | 2.00 | 3.00 | 4.50 | 1.50 | 4.50 | 3.00 | 4.50 | 3.00 | 4.50 | 4.50 |

COLLECTIVE BARGAINING
 Prep-Sessions - Faculty Association
 Fiscal Year 2001/02

| Management | 5/6 | 5/8 | 5/13 | 5/20 | 5/22 | 5/31 | 6/3 | 6/10 | 6/14 | 6/17 | 6/21 | Total Hours |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Blackwood, Kathy | | | | | | | | | | | | 1.50 |
| Enright, Jane | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 3.00 | 1.50 | 1.50 | 1.00 | 1.50 | 1.00 | 55.00 |
| Harvey, Alan | | | | | | | | | | | | 11.00 |
| Leskinen, Anne | 1.50 | | 1.00 | 1.50 | | | 1.50 | 1.50 | | | | 33.00 |
| Paye, Anne | | | | | | | | | | | 1.00 | 1.00 |
| Pritchard, William | | | | | | | | | | | | 1.00 |
| Vinson, Cindy | | | | | | | | | 1.00 | | | 3.00 |
| Zoltan, Elizabeth | 1.50 | | 1.00 | 1.50 | | | | 1.50 | | 1.50 | | 33.00 |
| Lopez, Leticia | | | | | | | | | | | | 1.50 |
| Totals | 4.50 | 1.50 | 3.00 | 4.50 | 1.00 | 3.00 | 3.00 | 4.50 | 2.00 | 3.00 | 2.00 | 140.00 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining Cost
Negotiations - CSEA
Fiscal Year 2001/02**

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|--|--------------------|--------------------|--------------------------------|---------------------------|
| Jones-Dulin, Donna Director, College Services | 21.00 | 55.34 | 11.62 | 1,406.20 |
| Mc Cutchen, Margaret HR Specialist | 22.00 | 41.65 | 8.75 | 1,108.64 |
| Nunez, Francisco Assistant Director, Operations | 21.00 | 47.50 | 9.98 | 1,207.10 |
| Parman, Gregory Director, HR | 22.00 | 57.04 | 11.98 | 1,518.29 |
| <i>CSEA Representatives:</i> | | | | |
| Banuelos, Jose | 21.00 | N/A | 0.00 | 0.00 |
| Contreras, Leo | 22.00 | N/A | 0.00 | 0.00 |
| Delgado, Gilbert | 13.00 | N/A | 0.00 | 0.00 |
| Lewis, William | 13.00 | N/A | 0.00 | 0.00 |
| Mardueno, Jose | 12.00 | N/A | 0.00 | 0.00 |
| Williams, Jim | 21.00 | N/A | 0.00 | 0.00 |
| Zlotkowski, Mark | 2.50 | N/A | 0.00 | 0.00 |
| Total | 190.50 | | | 5,240.23 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.

= Annual salary times benefit rate of 21% divided by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)

(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8

= 176 hrs.

Source: HRS screen 16 - 2001/02 assignment)

Note 3: No substitutes were hired for CSEA representatives

FOOTHILL-DE ANZA CC UNITY COLLEGE DISTRICT

Collective Bargaining
Negotiations - CSEA
Fiscal Year 2001/02

| Management Team: | 8/14 | 8/21 | 8/28 | 9/19 | 9/27 | 10/10 | 10/17 | 11/4 |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|------|
| Jones-Dulin, Donna | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Margaret McCutchen | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Nunez, Francisco | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | |
| Parman, Gregory | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| <i>CSEA Representatives:</i> | | | | | | | | |
| Banuelos, Jose | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | |
| Contreras, Leo | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Delgado, Gilbert | | 2.50 | 2.00 | 1.25 | 1.75 | | | 1.00 |
| Lewis, William | 2.50 | | | 1.25 | | 2.25 | 2.5 | 1.00 |
| Mardueno, Jose | 2.50 | 2.50 | | | 1.75 | | | 1.00 |
| Williams, James | 2.50 | 2.50 | 2.00 | 1.25 | 1.75 | 2.25 | 2.50 | 1.00 |
| Zlotkowski, Mark | | | | | | | | |
| Totals | 22.50 | 22.50 | 16.00 | 11.25 | 15.75 | 18.00 | 20.00 | 8.00 |

FOOTHILL-DE ANZA CC JNITY COLLEGE DISTRICT

Collective Bargaining
Negotiations - CSEA
Fiscal Year 2001/02

| Management Team: | 11/29 | 12/5 | 1/15 | 4/12 | 4/17 | 5/8 | 6/12 | Total Hours |
|------------------------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|---------------|
| Jones-Dulin, Donna | | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 21.00 |
| Margaret McCutchen | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 22.00 |
| Nunez, Francisco | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 21.00 |
| Parman, Gregory | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 22.00 |
| CSEA Representatives: | | | | | | | | |
| Baruelos, Jose | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 21.00 |
| Contreras, Leo | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | 1.00 | 22.00 |
| Delgado, Gilbert | 1.00 | | 1.50 | 0.50 | 1.00 | 0.50 | | 13.00 |
| Lewis, William | 1.00 | | 1.50 | | | | 1.00 | 13.00 |
| Mardueno, Jose | 1.00 | 0.75 | 1.50 | 0.50 | | 0.50 | | 12.00 |
| Williams, James | 1.00 | 0.75 | 1.50 | 0.50 | 1.00 | 0.50 | | 21.00 |
| Zlotkowski, Mark | | | | 0.50 | 1.00 | | 1.00 | 2.50 |
| Totals | 9.00 | 6.00 | 15.00 | 5.00 | 9.00 | 4.50 | 8.00 | 190.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Cost
Negotiations - SEIU
Fiscal Year 2001/02

| | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|--|----------------|----------------|-----------------------------|-----------------------|
| Management Team: | | | | |
| Beers, George Dean, International & Distance Learning | \$17.00 | \$65.19 | \$13.69 | \$1,340.93 |
| Blackwood, Kathy Manager, Budget Operations | 4.00 | 59.96 | 12.59 | 290.23 |
| Mc Carthy, James Dean, Library Services | 35.75 | 57.04 | 11.98 | 2,467.23 |
| Mc Cutchen, Margaret HR Specialist | 40.00 | 41.65 | 8.75 | 2,015.70 |
| Parman, Gregory Director, HR | 40.00 | 57.04 | 11.98 | 2,760.53 |
| SEIU Representatives: | | | | |
| Chao, Nancy | 28.00 | N/A | N/A | N/A |
| Garrison, Phyllis | 29.00 | N/A | N/A | N/A |
| Hocevar, Lisa | 6.50 | N/A | N/A | N/A |
| Lemes, Karen | 36.00 | N/A | N/A | N/A |
| Rueda, Javier | 35.25 | N/A | N/A | N/A |
| Sigala-Aguilar, Griselda | 35.00 | N/A | N/A | N/A |
| Swanson, Jane | 14.75 | N/A | N/A | N/A |
| Turner, Kathleen | 36.25 | N/A | N/A | N/A |
| Grand Total | 357.50 | | | \$8,874.61 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.
= Annual salary times benefit rate of 21% divided by 1800 hrs.
(174 hrs/month X 12 months = 2088 total hours)
(2088 minus (14 holidays * 8 hrs/day = 112 hours) minus (22 vacation days * 8 = 176 hrs)
Source: HRS screen 16 - 2001/02 assignment)

Note 3: No substitutes were hired for SEIU representatives.

FOOTHILL-DE ANZA C UNITY COLLEGE DISTRICT

Collective Bargaining
Negotiation Sessions - SEIU
Fiscal Year 2001/02

| Management Team: | 7/11 | 7/19 | 7/26 | 8/20 | 9/11 | 9/17 | 10/1 | 10/8 | 11/19 | 11/28 | 12/12 | 1/15 | 2/4 | Total Hours |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------------|
| Beers, George | | 1.75 | | 3.00 | | | 1.75 | 2.50 | 2.00 | | | 4.00 | 2.00 | 17.00 |
| Blackwood, Kathy | | | | | | | | | 4.00 | | | | | 4.00 |
| McCarthy, James | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | | | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 35.75 |
| McCutchen, Margaret | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 40.00 |
| Parman, Gregory | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 40.00 |
| SEIU Representatives: | | | | | | | | | | | | | | |
| Chao, Nancy | 4.75 | 1.75 | | 3.00 | | 3.25 | | 2.50 | | 4.00 | 2.75 | 4.00 | 2.00 | 28.00 |
| Garrison, Phyllis | 4.75 | 1.75 | | 3.00 | | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | | 4.00 | 2.00 | 29.00 |
| Hocevar, Lisa | 4.75 | 1.75 | | | | | | | | | | | | 6.50 |
| Lemes, Karen | 4.75 | 1.75 | 4.50 | 3.00 | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | | 2.75 | 4.00 | 2.00 | 36.00 |
| Rueda, Javier | 4.75 | | 4.50 | | 3.75 | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 35.25 |
| Sigala-Aguilar, Griselda | 4.75 | | 4.50 | 3.00 | 3.75 | | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 35.00 |
| Swanson, Jane | | 1.75 | 4.50 | | | | 1.75 | | 2.00 | | 2.75 | | 2.00 | 14.75 |
| Turner, Kathleen | 4.75 | 1.75 | 4.50 | 3.00 | | 3.25 | 1.75 | 2.50 | 2.00 | 4.00 | 2.75 | 4.00 | 2.00 | 36.25 |
| Totals | 47.50 | 17.50 | 36.00 | 27.00 | 22.50 | 26.00 | 15.75 | 22.50 | 20.00 | 36.00 | 24.75 | 40.00 | 22.00 | 357.50 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Cost
Teamsters
Fiscal Year 2001/02

| <i>Management Team:</i> | Total Hours | Hourly Wage | Statutory Benefits @21% | Total Compensation |
|---|--------------------|--------------------|--------------------------------|---------------------------|
| Enright, Jane Vice Chancellor, HR | 37.00 | 71.99 | 15.12 | 3,222.97 |
| Mc Cutchen, Margaret HR Specialist | 2.00 | 41.65 | 8.75 | 100.79 |
| Moore, Robin Director, Legal Affairs | 21.50 | 48.93 | 10.28 | 1,272.96 |
| Parman, Gregory Director, HR | 1.75 | 57.04 | 11.98 | 120.77 |
| <i>Teamsters Representatives:</i> | | | | |
| Croft, Juanita | 15.75 | N/A | N/A | N/A |
| Hocevar, Lisa | 11.50 | N/A | N/A | N/A |
| Robles, George | 5.50 | N/A | N/A | N/A |
| Total | 95.00 | | | 4,717.48 |

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method.

= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)

(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8

= 176 hrs.

Source: HRS screen 16 - 2001/02 assignment)

Note 3: No substitutes were hired for Teamsters representatives

FOOTHILL-DE ANZA C MUNITY COLLEGE DISTRICT

Collective Bargaining
 Negotiation Sessions - Teamsters
 Fiscal Year 2001/02

| Management Team: | 9/17 | 9/18 | 10/9 | 10/31 | 11/9 | 11/19 | 12/4 | 12/17 | TOTAL HOURS |
|-----------------------------------|------|------|------|-------|------|-------|-------|-------|-------------|
| Enright, Jane | 0.75 | 1.75 | 2.00 | 2.5 | 2.00 | 2.00 | 3.00 | 1.75 | 15.75 |
| Mc Cutchen, Margaret | | | 2.00 | | | | | | 2.00 |
| Moore, Robin | 0.75 | 1.75 | | 2.5 | 2.00 | 2.00 | 3.00 | 1.75 | 13.75 |
| Parman, Gregory | | | | | | | | 1.75 | 1.75 |
| <i>Teamsters Representatives:</i> | | | | | | | | | |
| Croft, Juanita | 0.75 | 1.75 | 2.00 | 2.5 | 2.00 | 2.00 | 3.00 | 1.75 | 15.75 |
| Hocevar, Lisa | | | 2.00 | 2.5 | 2.00 | 2.00 | 3.00 | | 11.50 |
| Robles, George | 0.75 | 1.75 | | | | | 3.00 | | 5.50 |
| Totals | 3.00 | 7.00 | 8.00 | 10.00 | 8.00 | 8.00 | 15.00 | 7.00 | 66.00 |

FOOTHILL-DE ANZA C(UNITY COLLEGE DISTRICT

Collective Bargaining
 Prep Sessions - Teamsters
 Fiscal Year 20001/02

| Management: | 9/12 | 10/1 | 10/17 | 10/29 | 11/8 | 11/15 | 11/29 | 12/17 | Total Hours |
|---------------|------|------|-------|-------|------|-------|-------|-------|-------------|
| Enright, Jane | 1.00 | 1.00 | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 7.75 |
| Moore, Robin | 1.00 | 1.00 | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 7.75 |
| Total | | | | | | | | | 15.50 |

| Miscellaneous call/mtgs: | 7/18 | 7/30 | 9/11 | 9/17 | Total Hours |
|--------------------------|------|------|------|------|-------------|
| Enright, Jane | 0.5 | 0.25 | 3.00 | 2.00 | 5.75 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Summary of Collective Bargaining - Administrative Cost
Fiscal Year 2001/02**

| <i>Management - FA</i> | Total Hours | Hourly Wage | Statutory Benefits @ 21% | Total Compensation |
|--|--------------------|--------------------|---------------------------------|---------------------------|
| Enright, Jane Vice Chancellor, HR | 5.00 | \$71.99 | \$15.12 | \$435.54 |
| Harvey, Alan Vice President, Instruction | 1.50 | 73.05 | 15.34 | 132.58 |
| Leskinen, Anne Dean, Physical Science | 5.00 | 68.05 | 14.29 | 411.71 |
| Lopez, Leticia Executive Assistant, HR | 4.00 | 33.04 | 6.94 | 159.91 |
| Zoltan, Elizabeth Dean, Business & Soc.Sci. | 2.50 | 65.18 | 13.69 | 197.16 |
| Total | | | | 1,336.90 |
| <i>Management - CSEA</i> | | | | |
| Jones-Dulin, Donna Director, College Services | 8.00 | 55.34 | 11.62 | 535.69 |
| Koenig, Francis Associate Director, Operations | 8.00 | 43.93 | 9.22 | 425.21 |
| Cutchen, Margaret HR Specialist | 10.00 | 41.65 | 8.75 | 503.93 |
| Nunez, Francisco Assistant Director, Operations | 10.00 | 47.50 | 9.98 | 574.81 |
| Parman, Gregory Director, HR | 11.00 | 57.04 | 11.98 | 759.15 |
| Schulze, John Director, Facilities & Operations | 1.00 | 68.88 | 14.47 | 83.35 |
| Total | | | | 2,882.14 |
| <i>Faculty Representatives:</i> | | | | |
| Hansen, Richard | 5.00 | \$82.71 | \$17.37 | \$500.41 |
| Heiser, Meredith | 2.25 | 82.71 | 17.37 | 225.18 |
| Heslet, Marylou | 5.00 | 82.71 | 17.37 | 500.71 |
| Paye, Anne | 5.00 | 82.71 | 17.37 | 500.41 |
| Yabu, Sherrie | 4.00 | 82.71 | 17.37 | 400.33 |
| Total | 87.25 | | | 2,127.04 |

6,346.08

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining - Administrative Cost
Fiscal Year 2001/02

Note 1: Pursuant to § 7.A the District may use 21% as its benefit factor.

Note 2: Hourly rate for administrators calculated based on "Annual Billable Rate, Salary + Benefits" method
= Annual salary **times** benefit rate of 21% **divided** by 1800 hrs.

(174 hrs/month X 12 months = 2088 total hours)

(2088 **minus** (14 holidays * 8 hrs/day = 112 hours) **minus** (22 vacation days * 8 = 176 hrs)

Source: HRS screen 16 - 2001/02 assignment)

Note 3: Faculty representatives replacement costs are computed using
the average hourly rate for a part time teacher.

Per Kathy Blackwood the average District cost for PT faculty for 2001/02 was \$43,424

Average annual PT salary **divided** by 35 weeks **times** 15 hrs/week average

Note 4: No substitutes were hired for CSEA and SEIU representatives.

FOOTHILL-DE ANZA CC JNIT COLLEGE DISTRICT

Contract Administration
 Contract Review - CSEA
 Fiscal Year 2001/02

| | 8/15 | 9/12 | 10/10 | 11/14 | 12/12 | 1/9 | 2/13 | 3/13 | 4/10 | 5/8 | 6/12 | Total Hours |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Jones-Dulin, Donna | | 1.00 | 1.00 | 1.00 | | 1.00 | | 1.00 | 1.00 | 1.00 | 1.00 | 8.00 |
| Koenig, Francis | 1.00 | 1.00 | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 8.00 |
| Mc Cutchen, Margaret | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | 1.00 | 10.00 |
| Nunez, Francisco | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 10.00 |
| Parman, Gregory | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 11.00 |
| Schulze, John | | | | | | 1.00 | | | | | | 1.00 |
| Totals | 4.00 | 5.00 | 4.00 | 3.00 | 4.00 | 6.00 | 4.00 | 4.00 | 5.00 | 4.00 | 5.00 | 48.00 |

FOOTHILL-DE ANZA CC UNITY COLLEGE DISTRICT

Contract Administration
 Contract Review - Faculty Association
 Fiscal Year 2001/02

| <i>Management Team:</i> | 10/17 | 2/6 | 2/13 | 3/20 | 5/15 | Total Hours |
|---------------------------------|--------------|--------------|-------------|-------------|-------------|--------------|
| Enright, Jane | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Harvey, Alan | 1.50 | | | | | 1.50 |
| Leskinen, Anne | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Lopez, Leticia | 1.50 | 1.25 | | 1.00 | 0.25 | 4.00 |
| Zoltan, Elizabeth | | 1.25 | | 1.00 | 0.25 | 2.50 |
| <i>Faculty Representatives:</i> | | | | | | |
| Hansen, Richard | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Heiser, Meredith | | 1.25 | | 1.00 | | 2.25 |
| Heslet, Marylou | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Paye, Anne | 1.50 | 1.25 | 1.00 | 1.00 | 0.25 | 5.00 |
| Yabu, Sherrie | 1.50 | 1.25 | | 1.00 | 0.25 | 4.00 |
| TOTALS | 12.00 | 11.25 | 5.00 | 9.00 | 2.00 | 39.25 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Summary of Collective Bargaining Cost
 Contracted Services
 Fiscal Year 2001/02

| Company: | Total Hours | Hourly Wage | Total Compensation |
|--|----------------|-------------|--------------------|
| <u>Littler Mendelson</u> | 203.00 | \$135.00 | 27,405 |
| <u>Curiale Dellaverson Hirschfeld</u> | 1,119.00 | 135.00 | 151,065 |
| <u>Marilyn Kaplan</u> | 467.00 | 135.00 | 63,045 |
| <u>Computer Reportig Service/Chvany, Silbert & Knowlton/Franklin Silver/Talty Court Reporters</u> | 75.25 | 135.00 | 10,159 |
| Total | 1789.00 | | 251,674 |

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

**DISTRICT/FACULTY ASSOCIATION
 CONTRACT REVIEW SESSIONS**

| | | |
|----------------------|------|------|
| 10/17/01 Alan Harvey | 1.50 | } 12 |
| Anne Leskinen | 1.50 | |
| Anne Paye | 1.50 | |
| Jane Enright | 1.50 | |
| Leticia Lopez | 1.50 | |
| MaryLou Heslet | 1.50 | |
| Rich Hansen | 1.50 | |
| Sherrie Yabu | 1.50 | |

[End of Contract Review reporting]

MISCELLANEOUS CB TIME

*Per Leticia Lopez
minutes*

1/15/02 Jane Enright 0.50

1/28/02 Jane Enright 0.20

.70 minutes

RELATED COSTS FOR CB (Development, review & distribution of minutes):

*70/60 = 1.166 mi
or 1.25*

Jane Enright 58.00

Leticia Lopez 29.00

| | | |
|----------------------|------|---------|
| 2/6/02 Anne Leskinen | 1.25 | } 11.25 |
| Anne Paye | 1.25 | |
| Jane Enright | 1.25 | |
| Leticia Lopez | 1.25 | |
| Liz Zoltan | 1.25 | |
| MaryLou Heslet | 1.25 | |
| Meredith Heiser | 1.25 | |
| Rich Hansen | 1.25 | |
| Sherrie Yabu | 1.25 | |

| | | |
|-----------------------|------|-----|
| 2/13/02 Anne Leskinen | 1.00 | } 5 |
| Anne Paye | 1.00 | |
| Jane Enright | 1.00 | |
| Marylou Heslet | 1.00 | |
| Rich Hansen | 1.00 | |

| | |
|-----------------------|------|
| 3/20/02 Anne Leskinen | 1.00 |
| Anne Paye | 1.00 |
| Jane Enright | 1.00 |

| | | |
|-----------------------|------|-----|
| 3/20/02 Leticia Lopez | 1.00 | } 6 |
| Liz Zoltan | 1.00 | |
| Meredith Heiser | 1.00 | |
| MaryLou Heslet | 1.00 | |
| Rich Hansen | 1.00 | |
| Sherrie Yabu | 1.00 | |

| | | |
|-----------------------|------|-----|
| 5/15/02 Anne Leskinen | 0.25 | } 2 |
| Anne Paye | 0.25 | |
| Jane Enright | 0.25 | |
| Leticia Lopez | 0.25 | |
| Liz Zoltan | 0.25 | |
| MaryLou Heslet | 0.25 | |
| Rich Hansen | 0.25 | |
| Sherrie Yabu | 0.25 | |

Fournill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

JTAL INDIVIDUAL HOURS IN PREP/NEGOTIATION/CONTRACT REVIEW SESSIONS:

| | |
|-------------------------|--------------|
| Kathy Blackwood | 5.50 |
| Jane Enright | 174.70 |
| Christina Espinosa-Pieb | 2.25 |
| Rich Hansen | 58.50 |
| Alan Harvey | 30.75 |
| Meredith Heiser | 7.50 |
| MaryLou Heslet | 45.25 |
| Anne Leskinen | 87.25 |
| Leticia Lopez | 82.25 |
| Faith Milonas | 1.50 |
| Anne Paye | 61.00 |
| Sherrie Yabu | 38.25 |
| Liz Zoltan | <u>56.25</u> |

TOTAL HOURS: 650.95

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.)**

AGLIPAY

| | | |
|----------|--------------|------|
| 7/26/01 | Jane Enright | 0.75 |
| 7/30/01 | Greg Parman | 0.25 |
| | Jane Enright | 0.25 |
| 8/1/01 | Jane Enright | 0.50 |
| 9/20/01 | Jane Enright | 0.25 |
| 10/24/01 | Jane Enright | 0.25 |
| 10/30/01 | Jane Enright | 0.25 |
| 10/31/01 | Jane Enright | 0.25 |
| 11/5/01 | Jane Enright | 0.25 |

| | | |
|---------|--------------|------|
| 2/4/02 | → Penny Patz | 0.50 |
| 2/7/02 | Jane Enright | 0.25 |
| 2/12/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| | → Penny Patz | 1.00 |
| 2/13/02 | Jane Enright | 0.50 |
| 4/17/02 | Jane Enright | 0.25 |
| | Robin Moore | 0.25 |
| 4/22/02 | Jane Enright | 2.00 |
| 4/29/02 | Jane Enright | 2.00 |
| 4/30/02 | Jane Enright | 1.25 |
| | Robin Moore | 1.25 |

ATCHISON

| | | |
|----------|--------------|------|
| 7/18/01 | Jane Enright | 0.50 |
| 7/24/01 | Jane Enright | 0.25 |
| 9/12/01 | Jane Enright | 0.50 |
| 9/13/01 | Jane Enright | 0.25 |
| 11/20/01 | Jane Enright | 0.50 |
| 1/4/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| | → Penny Patz | 1.00 |
| 1/14/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| | → Penny Patz | 1.00 |
| 1/30/02 | Jane Enright | 0.50 |
| 1/31/02 | Jane Enright | 0.25 |
| 2/1/02 | Jane Enright | 0.50 |
| 2/4/02 | Jane Enright | 0.50 |
| | Liz Zoltan | 0.50 |

BARNETT

| | | |
|---------|--------------|------|
| 1/17/02 | Jane Enright | 0.50 |
| 2/6/02 | Jane Enright | 0.50 |
| 2/8/02 | Jane Enright | 0.25 |
| 2/15/02 | Jane Enright | 1.15 |
| 3/21/02 | Jane Enright | 1.00 |
| 4/2/02 | Jane Enright | 1.00 |
| 4/18/02 | Jane Enright | 1.50 |
| 4/19/02 | Jane Enright | 1.00 |
| | Liz Zoltan | 1.00 |
| 6/21/02 | Jane Enright | 1.75 |
| | Liz Zoltan | 1.75 |

8.75
 2.75

 11.5

Foothill-De Anza Community College District
 2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.) Continued**

CDC
 1/14/02 *2* Jane Enright 1.00
 Kathleen Burson 1.00

COGNETTA
 4/18/02 Jane Enright 1.50
 6/3/02 *7.5* Jane Enright 1.00
 - Rich Rose 1.00
 6/10/02 Alan Harvey 2.00
 Jane Enright 2.00

DA COUNSELING ISSUES
 2/14/02 Jane Enright 0.50
 → Rich Rose 0.50
 3/5/02 *A.5* Jane Enright 0.75
 → Rich Rose 0.75
 3/27/02 Jane Enright 1.00 *2.25*
 → Rich Rose 1.00

LANG
 7/31/01 Jane Enright 0.50
 2/11/02 Jane Enright 1.50
 2/12/02 Jane Enright .75 *2.25*
 2/14/02 Jane Enright .25 *2.5*
 2/21/02 Jane Enright .75 *3.25*
 2/21/02 Robin Moore .75
 2/28/02 *10.5* Jane Enright .25 *3.50*
 3/26/02 Robin Moore .25
 4/22/02 Jane Enright .25 *3.75*
 4/25/02 Jane Enright .25 *4*

LANG Continued
 5/9/02 Jane Enright 0.75 *4.75*
 Sue Gatlin 0.75

6/10/02 Madine Fong 1.00
 Jane Enright 1.00 *5.75*
 Jane Myers 1.00
 Sue Gatlin 1.00
 ht .75
 .25 *1.0*
 .50 *1.50*
 9, 50 *6*

MITCHELL
 2/4/02 Judy Miner 0.75
 Judy Miner 0.75
 2/6/02 Jane Enright 1.50
 Judy Miner 1.50
 Martha Kanter 5.50

MURDEN
 1/9/02 Greg Parman 0.50
 3/8/02 *4.25* Greg Parman 3.00 *3.5*
 9/28/02 Greg Parman 0.75 *4.25*

OEY
 6/6/02 Duncan Graham 1.25
 Jane Enright 1.25
 Penny Patz 1.25
 6/12/02 *25.25* Duncan Graham 3.00 *4.25*
 Jane Enright 3.00 *4.25*
 Martha Kanter 12.50
 Penny Patz 3.00 *4.5*

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.) *Continued***

SEIU HOLIDAY GRIEVANCE

3/29/02 / Jane Enright 0.25
 6/27/02 / Greg Parman 0.25

SEIU TEA ISSUE

3/11/02 Greg Parman / 1.75
 Jane Enright 1.75 ✓
 3/12/02 Jane Enright 0.25 ^{2.0}
 3/13/02 Jane Enright 0.25 ^{2.25}
 3/20/02 Jane Enright 0.25 ^{2.5}
 3/21/02 Greg Parman / 0.25
 Jane Enright 0.25 ^{2.75}
 3/25/02 Greg Parman / 0.75
 Jane Enright 0.75 ^{3.25}
 3/27/02 Greg Parman / 1.75
 4/3/02 Jane Enright 0.25 ^{3.50}
 4/4/02 Jane Enright ^{2.25} 0.75 ^{3.75}
 4/10/02 Greg Parman / 2.00
 Jane Enright 2.00 ^{5.75}
 4/11/02 Greg Parman / 0.25
 4/17/02 Art Hand 3.50
 Greg Parman / 3.50
 Javier Rueda 3.50
 Karen Lemes 3.50
 Margaret McCutchen / 3.50

TRASVINA

7/12/01 Jane Enright 0.75
 1/2/02 Jane Enright 0.50
 1/4/02 Jane Enright 10.50
 1/6/02 Jane Enright 0.75
 1/7/02 Jane Enright 0.75
 1/8/02 Jane Enright 1.25
 1/9/02 Jane Enright 0.75
 1/11/02 Jane Enright 0.50
 1/22/02 Jane Enright 0.75

WOOLCOCK

1/28/02 Bernadine Fong 0.50
 Jane Enright 0.50
 Liz Zoltan 0.50
 1/29/02 Bernadine Fong 1.50
 Jane Enright 1.50
 Liz Zoltan 1.50
 Mike Brandy 6.50
 2/19/02 Jane Enright 0.75
 3/27/02 Jane Enright 1.00
 3/28/02 Jane Enright 0.75
 3/29/02 Jane Enright 0.75

4/25/02 Jane Enright 1.00 ^{6.75}
 Greg Parman / 0.25

4/26/02 Greg Parman / ^{2.5} 0.75

6/13/02 Jane Enright ^{2.5} 0.75 ⁷

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

**ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
 (GRIEVANCE PREP/HEARINGS, ETC.) *Continued***

| <u>MISC (CALLS W/ LEGAL COUNSEL) ^{hrs} / ^{min}</u> | | | <u>MISC (CALLS W/ LEGAL COUNSEL)</u> | | |
|--|--------------|-------------|--------------------------------------|-------------|-------|
| 7/27/01 | Jane Enright | 0.25 .50 | <u>Continued</u> | | |
| 11/1/01 | Jane Enright | 6.20 ✓ 6.25 | 9/25/02 | Greg Parman | 5.25 |
| 11/5/01 | Jane Enright | 0.70 ✓ 1.25 | | | [End] |
| 11/8/01 | Jane Enright | 0.20 ✓ | | | |
| 11/12/01 | Jane Enright | 1.90 ✓ 2.50 | | | |
| 12/3/01 | Greg Parman | 1.10 ✓ 1.25 | | | |
| 12/10/01 | Greg Parman | 1.25 1.30 | | | |
| 1/14/02 | Greg Parman | 0.50 .75 | | | |
| 1/17/02 | Greg Parman | 1.20 1.25 | | | |
| 1/30/02 | Greg Parman | 0.75 1.25 | | | |
| 2/27/02 | Jane Enright | 0.50 .75 | | | |
| 3/15/02 | Greg Parman | 0.25 .50 | | | |
| 4/10/02 | Jane Enright | 0.50 .75 | | | |
| 4/16/02 | Greg Parman | 0.25 .50 | | | |
| 4/18/02 | Jane Enright | 0.50 .75 | | | |
| 6/13/02 | Greg Parman | 0.50 .75 | | | |
| 6/18/02 | Greg Parman | 0.75 1.25 | | | |
| 6/28/02 | Robin Moore | 1.25 1.30 | | | |
| 7/26/02 | Greg Parman | 1.00 | | | |
| 8/17/02 | Greg Parman | 1.75 2.25 | | | |
| 8/30/02 | Greg Parman | 0.30 ✓ .5 | | | |
| 9/20/02 | Greg Parman | 1.25 | | | |

Foothill-De Anza Community College District
2001-2002 MANDATED COSTS REPORT

ADDITIONAL MANDATED COSTS ASSOCIATED WITH PERSONNEL ISSUES
(GRIEVANCE PREP/HEARINGS, ETC.) *Continued*

INDIVIDUAL HOURS:

| | |
|--------------------|-------------|
| Mike Brandy | 6.50 |
| Kathleen Burson | 1.00 |
| Jane Enright | 81.00 |
| Bernadine Fong | 3.00 |
| Sue Gatlin | 1.75 |
| Duncan Graham | 4.25 |
| Art Hand | 3.50 |
| Alan Harvey | 2.00 |
| Martha Kanter | 18.00 |
| Karen Lemes | 3.50 |
| Margaret McCutchen | 3.50 |
| Judy Miner | 2.25 |
| Robin Moore | 2.75 |
| Rose Myers | 1.00 |
| Greg Parman | 31.45 |
| Penny Patz | 7.75 |
| Rich Rose | 3.25 |
| Javier Rueda | 3.50 |
| Liz Zoltan | <u>8.25</u> |
| TOTAL HOURS: | 188.20 |

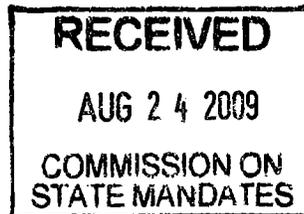
SixTen and Associates

Mandate Reimbursement Services

KEITH B. PETERSEN, President
3270 Arena Blvd. Suite 400-363
Sacramento, CA 95834
Telephone: (916) 419-7093
Fax: (916) 263-9701

E-Mail: Kbpsixten@aol.com
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San Diego, CA 92117
Telephone: (858) 514-8605
Fax: (858) 514-8645

August 18, 2009



Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

RE: Collective Bargaining, 05-4425-I-10
Foothill-De Anza Community College District
Fiscal Years: 1999-00, 2000-01, and 2001-02
Incorrect Reduction Claim

Dear Ms. Higashi:

This letter is in rebuttal to the State Controller's Office response dated March 10, 2008, to the Incorrect Reduction Claim of Foothill-De Anza Community College District (hereinafter "the District") submitted on September 19, 2005.

A. CONTROLLER'S AUDIT AUTHORITY

The District does not dispute the Controller's authority to audit claims for mandated costs and to reduce those costs that are excessive or unreasonable. This authority is expressly contained in Government Code Section 17561. Government Code Section 17564 identifies the minimum amount of costs required to file a claim and the manner of claiming costs to be reimbursed. Thus, it is unclear why Mr. Silva's transmittal letter cites this section in support of the Controller's authority to audit mandated costs. Similarly, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District that is cited in footnote two of the letter is superfluous because it simply restates the statutory authority without elaboration. The District is unable to respond to these two citations without further elaboration from the Controller as to their intended relevance, since none is readily apparent.

However, when using this authority to audit, the Controller must apply the correct standards. Mr. Spano's response (Tab 2; p. 9-10) discusses the Controller's general audit authority at length, but this standard is irrelevant to the audit of mandate reimbursement claims because a more specific audit authority is provided by Government Code Section 17561(d)(2). It is a well settled maxim of statutory interpretation that "[a] specific provision relating to a particular subject will govern in respect to that subject, as against a general provision, although the latter, standing alone, would be broad enough to include the subject to which the more particular provision relates."¹ The audit authority in Section 17561(d)(2) is more specific than the Controller's general audit authority contained in Government Code Section 12410. Therefore, the Controller only has the audit authority granted by Government Code Section 17561(d)(2) when auditing mandate reimbursement claims.

B. BURDEN OF PROOF

Mr. Silva's letter erroneously asserts that the burden of proof is upon the District to establish that the Controller's adjustments were incorrect. This reliance on Evidence Code Section 500 is misplaced because that Section is not applicable to administrative hearings, such as those conducted by the Commission.

California Code of Regulations Section 1187.5(a) states that Commission "hearings will not be conducted according to technical rules relating to evidence and witnesses." The evidentiary standard for matters before the Commission, stated in that Section, is "[a]ny relevant non-repetitive evidence . . . [that] is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs." Further, Evidence Code Section 300 specifies that the Evidence Code is applicable only to actions before the California courts. There is no statute or regulation that makes the Evidence Code applicable to proceedings before the Commission, and therefore the Controller cannot rely on Section 500 to shift the burden onto the District.

The Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District that is cited in Mr. Silva's letter relied on *Honeywell, Inc. v. State Board of Equalization*² for the proposition that the claimant had the burden of proof in showing that it did not experience offsetting savings. The decision was supported by "common sense" in that the burden of proof should rest with the party having the power to create, maintain, and provide evidence.

¹ *San Francisco Taxpayers Assn. V. Board of Supervisors* (1992) 2 Cal.4th 571, 577.

² *Honeywell, Inc. v. State Board of Equalization* (1982)128 Cal.App.3d 739, 744.

In this Incorrect Reduction Claim, the issue is not the District's original reimbursement claims, but the Controller's methods for determining adjustments. The Controller is the party with the power to create, maintain, and provide evidence regarding the auditing methods and procedures used, as well as the specific facts relied upon for the audit findings. Thus, by Mr. Silva's own reasoning, the burden is upon the Controller's Office to demonstrate that its methods were in compliance with applicable law.

Finally, the Controller must meet the burden of going forward. "Until the agency has met its burden of going forward with the evidence necessary to sustain a finding, the [party requesting review] has no duty to rebut the allegations or otherwise respond." (*Daniels v. Department of Motor Vehicles* (1983) 33 Cal.3d 532, 536). Therefore, the Controller's Office must first provide evidence as to the propriety of their audit findings because it bears the burden of going forward and because it is the party with the power to create, maintain, and provide this evidence.

C. UNALLOWABLE SALARY, BENEFIT, AND RELATED INDIRECT COSTS

The audit disallowed claimed salaries and benefits in the amount of \$207,533, with \$75,709 in related indirect costs. These costs were primarily disallowed due to the auditors' determination that the District's documentation was insufficient³. Mr. Silva's letter contends that the District is asserting that its documentation must be accepted in contradiction to the Controller's authority under Government Code Section 17561(d)(1) to audit and reduce claims that are excessive or unreasonable. However, the District is actually asserting that its documentation meets the requirements of the Parameters and Guidelines that govern reimbursement under the Collective Bargaining mandate, and that the Controller has not met his burden in showing that the costs claimed actually are excessive or unreasonable.

Section H3 of the Parameters and Guidelines simply requires the claimant to show: (1) "the classification of the employees involved"; (2) "amount of time spent"; and (3) "their hourly rate." The District's annual claim documentation provided that information, and the Controller has made no finding to the contrary. Without a finding that the claimant has failed to satisfy the requirements of the Parameters and Guidelines or that the annual claim is excessive or unreasonable, the Controller is without authority to make an adjustment to the District's claim.

³ Mr. Spano's response (Tab 2; p. 4,7,8) points out that the district did not contest portions of these audit findings in its response to the draft audit report. However, this is irrelevant to the determination of this Incorrect Reduction Claim because there is no requirement that the District respond to the draft audit report at all, or that any such response must identify all of the findings it disagrees with to preserve the District's rights.

The audit adjustments are based on an unenforceable preference of the Controller, and not on the requirements of the Parameters and Guidelines, which govern reimbursement for this mandate. For example, Mr. Spano's response (Tab 2; p. 7) asserts:

For the unallowable hours identified as "Reason B" (Tab 3), the district provided only electronic mail messages and other internal memoranda or summary schedules. Electronic mail messages, internal memoranda, and summary schedules constitute declarations and are not contemporaneous records of time spent on mandated activities.

Mr. Spano's response (Tab 2; p. 10) also states that "the SCO concludes that valid source documents are documents created contemporaneously with the activity or event in question." However, the Parameters and Guidelines do not require supporting documentation to be contemporaneous, nor do they prohibit the use of declarations to support costs incurred. In addition, Mr. Spano's conclusion that source documents must be contemporaneous has been ruled to be underground rulemaking in regards to the Collective Bargaining mandate. In *Clovis v. Westly*⁴, the court invalidated audit findings in the Collective Bargaining and Intradistrict Attendance mandates that were based on the Controller's requirement for contemporaneous documents because the parameters and guidelines for both programs require only "source documents" without elaboration or definition of the term. Although that case is currently being appealed before the California Court of Appeals, Third Appellate District (Case # C061696), it is persuasive evidence that the Controller's position that source documents must be contemporaneous under the Collective Bargaining Parameters and Guidelines is incorrect and unsupported.

Further, Mr. Spano's (Tab 2; p. 10) reliance on *Maynard v. Commissioner of Internal Revenue* for the proposition that source documents must be contemporaneous is misplaced. First, the Controller is citing an unpublished opinion from the United States Court of Appeals for the Ninth Circuit on a tax matter, not mandate reimbursement. According to that court's own Circuit Rule 36-3, the opinion is not precedent and can only be relied on for purposes of claim preclusion, issue preclusion, for factual purposes, or to demonstrate the existence of a conflict of opinions. None of those exceptions apply in this situation, and therefore the opinion is not controlling law.

Second, the level of review differs from that of the Commission in deciding incorrect reduction claims. The court in *Maynard* decided only that "the tax court did not commit clear error in denying Maynard's deductions for lack of substantiation." This level of review is inapplicable to incorrect reduction claims because the Controller does not act

⁴ *Clovis v. Westly*, (2009) Superior Court of California, County of Sacramento, No. 06CS00748 / 07CS00263.

as a tribunal during its audit. The Commission's authority is not limited to review of Controller decisions for abuse of discretion or clear error.

Third, the determination of the court in *Maynard* was based in large part on "Petitioners' general pattern of income concealment" because the tax court made a determination of fact "established by the taxpayer's evidence, and the credibility of the taxpayer and supporting witnesses. The credibility of the taxpayer is a crucial factor." It is the District's sincere hope that the Controller is not suggesting an opinion with no binding authority should be applied in this case because the facts are analogous.

Finally, Mr. Spano's response (Tab 2; pg. 7) claims that Leticia Lopez, Executive Assistant for Human Resources and Equal Opportunity "testified" that "the district did not maintain records" and "estimated" some of the hours claimed. The District is unaware of any part of the audit process that involved the taking of testimony. If such a venue did exist, there is no evidence that the Ms. Lopez was the appropriate person to respond on behalf of the District. In addition, the Controller may not employ assertions of fact without supporting documentary evidence. Title II of the California Code of Regulations, Section 1185.1(b) governs the manner in which the Controller may reply to a claimant's incorrect reduction claim. According to that Section:

If the oppositions or recommendations regarding an incorrect reduction claim involve more than the discussion of statutes, regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by documentary evidence and shall be submitted with the response.

Citing the testimony of a college employee in support of a factual assertion involves more than "the discussion of statutes, regulations or legal argument." Accordingly, the Controller was required to support its factual assertion with documentary evidence. Mr. Spano's response was not accompanied by documentary evidence of the employee's statements. Therefore, the portion of Mr. Spano's response which relies on the "testimony" of a district employee should be disregarded.

D. PRODUCTIVE HOURLY RATE

The District calculated its productive hourly rate using the 21% benefit rate provided by the Parameters and Guidelines. Mr. Spano's response (Tab 2; p. 8) concludes that "[t]he district was not required to incur any benefit costs that exceed its documented actual average benefit rates; therefore, the difference between the actual average rates and 21% percent is not reimbursable." However, this directly contradicts the Parameters and Guidelines, which state that "[i]f no itemization is submitted, twenty-one percent must be used for computation of claim costs." The District did not submit an itemization, and therefore must use the 21% default rate pursuant to the Parameters and Guidelines.

The Controller is attempting to remove this twenty-one percent default benefit rate from the Parameters and Guidelines through its audit process. Whether documentation maintained by the District for other accounting purposes supports the 21% default rate is irrelevant. Additionally, the District was not on notice that it must preserve evidence of actual costs that it did not need for the preparation of the claim in the first place. The District complied with the Parameters and Guidelines, and the Controller cannot make an audit adjustment simply because it disagrees with the provisions adopted by the Commission.

E. STATUTE OF LIMITATIONS

The District asserts that FY 1999-00 and FY 2000-01 were beyond the statute of limitations for an audit when the Controller's Office issued its final audit report on July 2, 2004.

Applicable Statute of Limitations

Mr. Silva's letter claims that the FY 1999-00 and FY 2000-01 reimbursement claims were subject to the amended version of Government Code Section 17558.5 that went into effect on January 1, 2003, because they were still subject to audit on that date under the previous version of this section. The District contends that the two claims were subject only to the version of Section 17558.5 in effect at the time the claims were filed, and any subsequent amendment had no effect on the time limitation established for audit.

"The extension of the statutory period within which an action must be brought is generally held to be valid if made before the cause of action is barred." (*Evelyn, Inc. v. Ca. Emp. Stab. Com.* (1957) 48 Cal. 2d 588). According to the court in *Evelyn*, "[t]his is on the theory that the legislation affects only the remedy and not a right." This theory is inapplicable to Section 17558.5 because the time limitation it contains is not a true statute of limitations since it does not concern "the statutory period within which an action must be brought."

Section 17558.5 is governed by the general principles of statutory construction, and not those principles specific to statutes of limitations, because it is merely a condition for the payment of a reimbursement claim and does not concern a court action. "Statutes of limitations are distinguished from procedural limits governing the time in which parties must do an act because they fix the time for commencing suit." (*Life Savings Bank v. Wilhelm* (2000) 84 Cal.App.4th 174, 177). The limitation in Section 17558.5 does not limit the time in which suit may be brought, or even govern any court action. Rather, it specifies the time in which the Controller may exercise the authority and discretion to audit a reimbursement claim. The time limitation for audit is a condition for payment of the claim. In other words, a reimbursement claim may be paid with the condition that it is subject to audit for a particular period of time. Section 17558.5 also

acts to restrict the Controller's statutory authority to audit the disbursement of all state funds.

Since Section 17558.5 is merely a restriction on a statutory right to payment of a reimbursement claim, it is governed by the well-established rule that "legislation is deemed to operate prospectively only, unless a clear contrary intent appears." (*City of Long Beach v. Department of Industrial Relations* (2004) 34 Cal.4th 942, 953). There is no indication in the 2002 amendment to Section 17558.5 that it is to operate retroactively on claims already filed. Therefore, the amendment had only prospective effect on claims filed after its effective date of January 1, 2003.

"Subject to Audit"

As Mr. Spano's response (Tab 2; p. 12) correctly points out, the phrase "subject to" places a claimant "under the power or authority of" the Controller in respect to audits. Therefore, once the FY 1999-00 and FY 2000-01 claims were no longer subject to audit on December 31, 2003, the Controller's authority to audit came to an end, along with the authority to make adjustments based on this audit. If the Controller had failed to make any adjustments by issuing a final audit report, then he does not get to extend the time limitation simply because he had begun the audit process.

A key tenet of statutory interpretation is that "statutes must be given a reasonable and common sense construction . . . that will lead to a wise policy rather than to mischief or absurdity" (*City of Costa Mesa v. McKenzie* (1973) 30 Cal.App.3d 763, 770). If the Controller's interpretation was correct, (i.e., so long as an audit was begun before the time limitation ran out then it could be completed at any later time) then there would be the absurd result that the Controller could issue its final audit report years or decades later and still enforce the adjustments it contained.

The claimant would be in a state of limbo, not knowing whether the audit had been abandoned or the Controller's Office was simply biding its time. As the process currently stands, several months can pass between the exit conference, issuance of the draft audit report, and issuance of the final audit report. The Controller is free to abandon an audit at any point in the process, and there is no requirement that the claimant be notified of this. Thus, there is a very real possibility for this type of uncertainty to arise if the Controller's interpretation were correct.

Among the important purposes of statutes of limitations are protecting settled expectations, giving stability to transactions, and encouraging the prompt enforcement of substantive law. (*Marin Healthcare Dist. V. Sutter Health* (2002) 103 Cal.App.4th 861, 872). The Controller's interpretation of Section 17558.5 frustrates these important purposes by creating uncertainty and giving the Controller the ability to indefinitely delay the completion of an audit.

Therefore, the reasonable interpretation is that the reimbursement claim is only subject to any adjustments that are the result of an audit if the audit is completed before the statute of limitations has run out. In this case, that would mean that the FY 1999-00 and FY 2000-01 claims were beyond the statute of limitations when the Controller completed the audit by issuing the final audit report on July 2, 2004, and the resulting adjustments are void.

F. CERTIFICATION

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency which originated the document.

Executed on August 18, 2009, at Sacramento, California, by



Keith B. Petersen, President
SixTen & Associates

Attachments:

- Exhibit "A" *San Francisco Taxpayers Assn. V. Board of Supervisors* (1992) 2 Cal.4th 571
- Exhibit "B" *Daniels v. Department of Motor Vehicles* (1983) 33 Cal.3d 532
- Exhibit "C" *Clovis v. Westly* (2009) Superior Court of California, County of Sacramento, No. 06CS00748 / 07CS00263
- Exhibit "D" *Evelyn Inc. v. Ca. Emp. Stab. Com.* (1957) 48 Cal. 2d 588
- Exhibit "E" *Life Savings Bank v. Wilhelm* (2000) 84 Cal.App.4th 174
- Exhibit "F" *City of Long Beach v. Department of Industrial Relations* (2004) 34 Cal.4th 942
- Exhibit "G" *City of Costa Mesa v. McKenzie* (1973) 30 Cal.App.3d 763
- Exhibit "H" *Marin Healthcare Dist. V. Sutter Health* (2002) 103 Cal.App.4th 861

C: Andrew Dunn, Vice Chancellor, Business Services
Foothill-De Anza Community College District

Jim Spano, Chief, Mandated Cost Audits Bureau
State Controller's Office

1 **DECLARATION OF SERVICE**

2
3 Re: Incorrect Reduction Claim 05-4425-I-10
4 Foothill-De Anza Community College District
5 Collective Bargaining
6

7 I declare:

8
9 I am employed in the office of SixTen and Associates, which is the appointed
10 representative of the above named claimant. I am 18 years of age or older and not a
11 party to the entitled matter. My business address is 3270 Arena Blvd., Suite 400-363,
12 Sacramento, CA 95834.
13

14 On the date indicated below, I served the attached letter dated August 18, 2009, to
15 Paula Higashi, Executive Director, Commission on State Mandates, to:

16
17 Paula Higashi, Executive Director
18 Commission on State Mandates
19 980 Ninth Street, Suite 300
20 Sacramento, CA 95814
21

Jim Spano, Division of Audits
State Controller's Office
300 Capitol Mall, Suite 1850
Sacramento, CA 95814

22 Andrew Dunn, Vice Chancellor, Business Services
23 Foothill-De Anza Community College District
24 12345 El Monte Road
25 Los Altos Hills, CA 94022
26

27 **U.S. MAIL:** I am familiar with the business
28 practice at SixTen and Associates for the
29 collection and processing of
30 correspondence for mailing with the
31 United States Postal Service. In
32 accordance with that practice,
33 correspondence placed in the internal mail
34 collection system at SixTen and
35 Associates is deposited with the United
36 States Postal Service that same day in the
37 ordinary course of business.
38

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date below from facsimile machine
number (858) 514-8645, I personally
transmitted to the above-named person(s)
to the facsimile number(s) shown above,
pursuant to California Rules of Court
2003-2008. A true copy of the above-
described document(s) was(were)
transmitted by facsimile transmission and
the transmission was reported as
complete and without error.

39 **OTHER SERVICE:** I caused such
40 envelope(s) to be delivered to the office of
41 the addressee(s) listed above by:

42 _____
43 (Describe)
44

A copy of the transmission report issued
by the transmitting machine is attached to
this proof of service.

PERSONAL SERVICE: By causing a true
copy of the above-described document(s)
to be hand delivered to the office(s) of the
addressee(s).

46 I declare under penalty of perjury under the laws of the State of California that the
47 foregoing is true and correct and that this declaration was executed on August 18, 2009,
48 at Sacramento, California.
49

50 

51 _____
Kristin M. Smith

Exhibit A

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San Francisco Taxpayers Assn. v. Board of Supervisors (1992) 2 Cal.4th 571 , 7 Cal.Rptr.2d 245; 828 P.2d 147

[No. S018200. May 4, 1992.]

SAN FRANCISCO TAXPAYERS ASSOCIATION, Plaintiff and Respondent, v. BOARD OF SUPERVISORS OF
THE CITY AND COUNTY OF SAN FRANCISCO, Defendant and Appellant.

(Superior Court of the City and County of San Francisco, No. 901018, Raymond J. Arata, Jr., Judge.)

(Opinion by Panelli, J., with Lucas, C. J., Arabian, Baxter and George, JJ., concurring. Separate dissenting
opinions by Mosk and Kennard, JJ.)

COUNSEL

Louise H. Renne, City Attorney, Burke E. DeLeventhal and Thomas J. Owen, Deputy City Attorneys, for
Defendant and Appellant.

Ronald A. Zumbun, Anthony T. Caso and Jonathan M. Coupal for Plaintiff and Respondent.

OPINION

PANELLI, J.

California's voters, by adopting Proposition 4, placed a constitutional spending limit on appropriations by the state and local governments. (See Cal. Const., art. XIII B, § 1, added by initiative measure in [2 Cal.4th 574] Special Statewide Elec. (Nov. 6, 1979).) The measure sets out, for the purpose of calculating each governmental entity's spending limit, those categories of appropriations that are and are not subject to limitation. We granted review to decide which of the measure's provisions determines the treatment of a city's contributions to employee retirement funds that were established before Proposition 4 took effect. Section 5 (n. 1 provides that appropriations to "retirement" funds are "subject to limitation." Section 9 provides that appropriations for "debt service" are not. In accordance with the plain language of section 5, the more specific provision, we hold that retirement contributions are subject to limitation.

Background

The electorate approved Proposition 4 in 1979, thus adding article XIII B to the state Constitution. While the earlier Proposition 13 limited the state and local governments' power to increase taxes (see Cal. Const., art. XIII A, added by initiative measure in Primary Elec. (June 6, 1978)), Proposition 4, the so-called "Spirit of 13," imposed a complementary limit on the rate of growth in governmental spending. Article XIII B operates by subjecting each state and local governmental entity's appropriations to a limit equal to the entity's appropriations in the prior year, adjusted for changes in population and the cost of living. (§§ 1, 8, subds. (e), (f).)

Not all appropriations are subject to the constitutional spending limit. In general, "[a]ppropriations subject to limitation" include "any authorization to expend during a fiscal year the proceeds of taxes levied by or for that entity and the proceeds of state subventions to that entity" (§ 8, subd. (b) [applicable to local governments].) However, the voters specifically excluded some categories of appropriations from the spending limit. Section 9, for example, permits appropriations beyond the limit for "[d]ebt service" and to "comply[] with mandates of the courts or the federal government" (§ 9, subds. (a), (b).) Conversely, the voters specifically determined that the spending limit would apply to other types of appropriations. The provision at issue in this case, section 5, declares that contributions to a "retirement" fund are "subject to limitation."

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Article XIII B took effect during the 1980-1981 fiscal year. Pursuant to its provisions, defendant and appellant Board of Supervisors (Board) of the City [2 Cal.4th 575] and County of San Francisco (City) established an appropriations limit that included the City's contributions to retirement funds. The Board continued to treat such contributions as subject to the spending limit for six consecutive fiscal years.

The Board changed its historical position in 1986. That year, the City Attorney advised the Board that appropriations for certain "mandatory employee benefits," including retirement contributions, were exempt from the spending limit as "debt service" under section 9. fn. 2 Adopting that position, the Board revised the City's base-year spending limit by subtracting \$59,388,698, which represented the amount of the City's appropriations for such benefits in the year the voters approved Proposition 4. The Board derived the 1986-1987 spending limit by adjusting the revised base-year limit to reflect intervening increases in population and the cost of living. (See § 1.) Each subsequent fiscal year's spending limit has excluded retirement contributions.

In September 1987, a decision of the Court of Appeal cast doubt on the City Attorney's interpretation of article XIII B. The County of Santa Barbara, like the City of San Francisco, had decided several years after Proposition 4 to exclude retirement contributions from its spending limit as "debt service." The Second District Court of Appeal rejected the county's position, holding that "the plain language of section 5 requires the inclusion of such contributions as appropriations subject to the appropriations limit" and that the more specific language of section 5 takes precedence over section 9, the more general provision governing debt service. (Santa Barbara County Taxpayers Assn. v. County of Santa Barbara (1987) 194 Cal.App.3d 674, 678 [239 Cal.Rptr. 769] [hereafter Santa Barbara Taxpayers].) We denied a petition for review in that case on November 18, 1987.

In calculating the City's spending limit for the 1988-1989 fiscal year, the Board recognized that its exclusion of retirement contributions was inconsistent with the Santa Barbara Taxpayers decision. Even without the benefit of the exclusion, the City's projected "appropriations subject to limitation" did not exceed its annual spending limit. However, based on the City Attorney's advice that the Court of Appeal's opinion was "wrongly decided" the Board determined to continue to exclude retirement contributions. [2 Cal.4th 576]

The consequence of the Board's decision was to increase by \$40,336,171 the total amount (\$97,640,070) by which the City's spending limit exceeded its appropriations subject to limitation in the 1988- 1989 fiscal year. fn. 3 However, based on the City Attorney's opinion that the decision would "entail time consuming and difficult litigation," the City Controller recommended that the Board not "collect or appropriate revenues based upon [the \$40 million] spread until the impact of the Santa Barbara [Taxpayers] decision on the City of San Francisco has been clarified."

In December 1988, plaintiff and respondent San Francisco Taxpayers Association (hereafter Taxpayers) initiated this action to challenge the Board's exclusion of retirement contributions from the City's spending limit. Taxpayers alleged that the Board's action violated section 5, which provides that "contributions" to "retirement" funds are "subject to limitation." Following the Second District's decision in Santa Barbara Taxpayers (supra, 194 Cal.App.3d 674), the superior court granted Taxpayers' motion for summary judgment and entered judgment against the Board. In its judgment, the court declared the Board's action invalid and ordered the Board, by injunction and writ of mandate, to revise the City's appropriations limit to include retirement contributions. On appeal, the First District declined to follow Santa Barbara Taxpayers and reversed the judgment. We granted review to resolve the conflict.

Discussion

[1a] The question before us is whether section 5 or section 9 governs the treatment of retirement contributions for the purpose of calculating the City's spending limit. Section 5 expressly provides that a governmental entity's contributions to "retirement" funds are "subject to limitation." fn. 4 [2 Cal.4th 577] Section 9, which does not mention retirement contributions, provides that appropriations for "debt service" are not subject to limitation. fn. 5

Ordinary principles of interpretation point to the conclusion that section 5, the more specific provision, governs. [2] "It is well settled ... that a general provision is controlled by one that is special, the latter being treated as an exception to the former. A specific provision relating to a particular subject will govern in respect to that subject, as against a general provision, although the latter, standing alone, would be broad enough to include the subject to which the more particular provision relates." (Rose v. State of California (1942) 19 Cal.2d 713, 723-724 [123 P.2d 505].) [1b] Thus, even if we were to assume for argument's sake that the term "debt service" (§§ 8(g), 9(a)) might be broad enough to include retirement contributions, the treatment of such contributions is nevertheless governed by the voters' specific declaration that they are "subject to limitation." (§ 5.) This was the correct conclusion of the Court of Appeal in Santa Barbara Taxpayers (supra, 194 Cal.App.3d at pp. 681-682). fn. 6

The Board does not view this case as an example of a specific provision taking precedence over a general provision. Instead, the Board argues that sections 5 and 9(a) conflict and that we should "harmonize" them by giving effect to both so far as possible. (Cf. Lungren v. Deukmejian (1988) 45 Cal.3d 727, 735 [248 Cal.Rptr. 115, 755 P.2d 299]; Dyna-Med, Inc. v. Fair Employment & Housing Com. (1987) 43 Cal.3d 1379, 1387 [241 Cal.Rptr. 67, 743 P.2d 1323].) The Board would achieve harmony by distinguishing between payments required

by pension contracts, on one hand, and discretionary payments to reserve funds, on the other. As the Board would interpret the law, required payments constitute debt service while discretionary payments do not.

Two flaws render the Board's argument untenable. First, there is no conflict between sections 5 and 9(a) unless one assumes that the voters did not mean what they said in section 5—that "retirement" contributions are "subject to limitation." Read according to its plain meaning, section 5 creates an exception to section 9(a) rather than a conflict. **[2 Cal.4th 578]**

Second, the Board's argument would permit the City to evade section 5 completely, simply by satisfying its contractual obligations. According to the Board, so long as the City does not employ reserve funds for its own convenience its retirement contributions will never become subject to limitation. The voters could not reasonably have intended such a result, which would in effect nullify their express declaration that retirement contributions are subject to limitation. Such an interpretation is obviously to be avoided. (See, e.g., *Lungren v. Deukmejian*, supra, 45 Cal.3d at p. 735; *People v. Craft* (1986) 41 Cal.3d 554, 561 [224 Cal.Rptr. 626, 715 P.2d 585].) In contrast, to give full effect to section 5 does not nullify section 9(a), which continues to apply to a wide variety of other obligations.

The Board offers several additional arguments against this conclusion. None is persuasive.

First, the Board argues that retirement contributions must be treated as debt service in order to achieve consistency with article XIII A. Article XIII A limits the maximum rate of ad valorem taxes on real property but permits taxes in excess of that rate to repay certain voter-approved indebtedness. In *Carman v. Alvord* (1982) 31 Cal.3d 318, 324-333 [182 Cal.Rptr. 506, 644 P.2d 192] (*Carman*), we held that article XIII A's exemption for "indebtedness" was broad enough to include a city's retirement obligations. Thus, a city may levy taxes in excess of the maximum rate to satisfy such obligations. (*Ibid.*)

Because articles XIII A and XIII B address the treatment of indebtedness in similar language, the Board argues that retirement contributions cannot be debt service under the former (see *Carman*, supra, 31 Cal.3d 318) but not under the latter. The argument, however, ignores both the reasoning of *Carman* and the language of article XIII B. Our conclusion in *Carman* that retirement obligations constituted "indebtedness" was expressly based on article XIII A's failure to articulate a distinction for retirement contributions. (*Carman*, supra, 31 Cal.3d at p. 330.) In contrast, article XIII B does articulate a distinction between retirement contributions and other obligations. (§ 5.) Article XIII B also provides that its definition of "debt service" applies only in the context of that article and is subject to exceptions as "expressly provided" therein. (§ 8.) As already discussed, the specific provision governing retirement contributions (§ 5) must be viewed as an **[2 Cal.4th 579]** exception to the more general provisions governing debt service (§§ 8(g), 9(a)).

The Board's argument for "consistent" interpretations of articles XIII A and XIII B is not based solely on similarities in language. It would also be "meaningless," according to the Board, to permit the City to raise taxes to satisfy retirement obligations while denying it the power to spend the resulting revenues. However, the argument misconceives the purpose of subjecting retirement contributions to the overall spending limit. The purpose is not to prevent the City from satisfying its contractual obligations but simply to control the overall rate of growth in appropriations, if necessary by reducing other spending. Indeed, each year's spending limit reflects the fact that the City made retirement contributions in the prior year and the assumption that it will continue to do so. (See §§ 1, 5.) In contrast, to exclude a category of appropriations from the spending limit would in effect remove that category from the budget, permitting both it and overall spending to increase faster than the rate that the voters adopted as the measure of acceptable growth. (§ 1.)

The relationship between the *Carman* rule and the treatment of retirement contributions under article XIII B must be understood in this light. *Carman* permits the City to pass through directly to the voters the cost of any retirement contributions, regardless of the maximum tax rate set out in article XIII A. Unless such contributions are subject to the spending limit set out in article XIII B, as the voters expressly provided (§ 5), one of the largest categories of local governmental spending in § 8 would be completely insulated from fiscal control. The result would be a material impairment of article XIII B's effectiveness in limiting the overall growth of appropriations.

The Board finds support for its contrary interpretation of article XIII B in a remark by the Legislative Analyst. In his report on the proposed measure, the Legislative Analyst concluded that "a local government with an unfunded liability in its retirement system could appropriate its excess revenues to reduce the liability, as such an appropriation would be considered a payment toward a legal 'indebtedness' under this ballot measure." (*Ballot Pamphlet*, Special Statewide Elec. (Nov. 6, 1979) p. 20.) [3a] In this case, as always, we consider the Legislative Analyst's views because we assume the voters considered them along with the other materials in the ballot pamphlet. (See, e.g., *Raven v. Deukmejian* (1990) 52 Cal.3d 336, 349 [276 Cal.Rptr. 326, 801 P.2d 1077].) **[2 Cal.4th 580]**

Nevertheless, a nonjudicial interpretation of the Constitution is entitled only to as much deference as its logic and persuasiveness demand. [1c] In this case, the Legislative Analyst's views are not persuasive because there is no indication that they take into account the most directly relevant provision, section 5.

[3b] The Legislative Analyst's comment regarding the treatment of retirement contributions is based on a memorandum to him from the Legislative Counsel dated June 15, 1979. In the memorandum, the Legislative Counsel concludes that "any legally binding obligation existing or legally authorized as of January 1, 1979, would be considered as 'indebtedness' for purposes of subdivision (g) of Section 8" and that "such a legally binding obligation would include the unfunded liability of a public employee retirement system." However, the memorandum does not mention or consider the effect of section 5, which expressly contradicts the memorandum's conclusion. In the Ballot Pamphlet, the Legislative Analyst merely repeated the Legislative Counsel's conclusion, again without any consideration of section 5.

The Legislative Analyst's comments, like other materials presented to the voters, "may be helpful but are not conclusive in determining the probable meaning of initiative language." (Carman, *supra*, 31 Cal.3d at p. 330.) Thus, when other statements in the election materials contradict the Legislative Analyst's comments we do not automatically assume that the latter accurately reflects the voters' understanding. (*Id.*, at pp. 330- 331.) In Carman, for example, the official title and summary of Proposition 13 led us to reject the Legislative Analyst's conclusion that the measure's exemption from the maximum tax rate for voter-approved indebtedness applied only to bonded debt. (*Ibid.*) [1d] The case for rejecting the Legislative Analyst's views is even more compelling here, where the contradiction is in the language of the initiative. (§ 5.) Under circumstances such as these, to prefer an "extrinsic source" over "a clear statement in the Constitution itself" would be "a strained approach to constitutional analysis." (Cf. *Delaney v. Superior Court* (1990) 50 Cal.3d 785, 802-803 [268 Cal.Rptr. 753, 789 P.2d 934] [rejecting, as contrary to the language of the proposed measure, the Legislative Analyst's inference that the newsperson's shield law would apply only to confidential information].)

[4a] The Board's final argument for interpreting article XIII B to exclude retirement contributions is that such an interpretation will "eliminate doubts" as to the measure's constitutionality. According to the Board, to restrict the City's spending power impairs the security of its pension obligations and, thus, constitutes a "potential" violation of the contract clause of [2 Cal.4th 581] the federal Constitution. fn. 9 The Board expressly disclaims any intent to assert a cause of action or to raise an affirmative defense under the clause. "Rather," to quote the Board's brief, "the City has raised the potential impairment of contracts to explain and support its choice among competing interpretations of Article XIII B."

Taxpayers contend that the Board lacks standing to make the constitutional argument for two reasons. First, as a creation of the state, the City may not invoke the contract clause "in opposition to the will of [its] creator." (*Coleman v. Miller* (1939) 307 U.S. 433, 441 [83 L.Ed. 1385, 1390, 59 S.Ct. 972, 122 A.L.R. 695]; see also *Williams v. Mayor* (1933) 289 U.S. 36, 40 [77 L.Ed. 1015, 1020, 53 S.Ct. 431]; *State of California v. Marin Mun. W. Dist.* (1941) 17 Cal.2d 699, 705 [111 P.2d 651]; *Cox Cable San Diego, Inc. v. City of San Diego* (1987) 188 Cal.App.3d 952, 967 [233 Cal.Rptr. 735].) Second, any impairment of the City's retirement obligations would cause actual harm only to those persons entitled to receive retirement benefits. (See *Amador Valley Joint Union High Sch. Dist. v. State Bd. of Equalization* (1978) 22 Cal.3d 208, 242 [149 Cal.Rptr. 239, 583 P.2d 1281] [in dictum].)

These arguments about the Board's standing are irrelevant because the Board is not challenging article XIII B's validity under the contract clause. Instead, we are called upon to decide what the article means. [5] In doing so, we assume that the voters intended the measure to be valid and construe it to avoid "serious" doubts as to its constitutionality if that can be done "without doing violence to the reasonable meaning of the language." (*Miller v. Municipal Court* (1943) 22 Cal.2d 818, 828 [142 P.2d 297]; see also *Gollust v. Mendell* (1991) ____ U.S. ____ [115 L.Ed.2d 109, 111 S.Ct. 2173, 2181]; *Crowell v. Benson* (1932) 285 U.S. 22, 62 [76 L.Ed. 598, 619, 52 S.Ct. 285].) [4b] These well established rules provide us with ample warrant to consider the Board's argument about how the contract clause should affect our interpretation of article XIII B.

We turn, then, to the argument's merits. In essence, the Board contends that the City's power to spend is the security for its pension obligations and that any restriction of the power ipso facto reduces the value of its employees' pension rights. This reduction in value, according to the Board, constitutes a "potential" impairment of the City's contractual obligations.

To establish this point on summary judgment, the Board submitted declarations in which experts applied techniques of financial analysis to predict [2 Cal.4th 582] the effect of a spending limit on the hypothetical market value of an employee's interest in retirement benefits. The trial court sustained objections to these declarations on relevance grounds. Even without such declarations, however, we may assume for argument's sake, as do the parties, that a spending limit has at least a theoretical effect on the security of the City's retirement obligations. In the Board's view, "an impairment occurs when the State changes the law so as to erode the ability of the City to perform, whether a breach necessarily follows or not." fn. 10

The Board relies, by analogy, on cases in which the high court refused to enforce state laws that purported to disable cities from levying taxes to repay municipal bonds. (See, e.g., *Wolff v. New Orleans* (1881) 103 U.S. 358, 365-369 [26 L.Ed. 395, 398-399]; *Von Hoffman v. City of Quincy* (1867) 71 U.S. 535, 554-555 [18 L.Ed. 403, 410].) These cases stand for the proposition that a state may not authorize a city to contract and then restrict its taxing power so that it cannot fulfill its obligations. fn. 11 (*Wolff v. New Orleans*, *supra*, 103 U.S. at pp. 367-369 [26 L.Ed. at pp. 399-400]; *Von Hoffman v. City of Quincy*, *supra*, 71 U.S. at pp. 554-555 [18 L.Ed. at p.

410]; cf. *United States Trust Co. v. New Jersey* (1977) 431 U.S. 1, 24, fn. 22 [52 L.Ed.2d 92, 111, 97 S.Ct. 1505.] Underlying such decisions, at least implicitly, is the idea that "[t]he principal asset of a municipality is its taxing power" and that "[a]n unsecured municipal security is therefore merely a draft on the good faith of a municipality in exercising its taxing power." (*Faitoute Co. v. Asbury Park* (1942) 316 U.S. 502, 509 [86 L.Ed. 1629, 1635, 62 S.Ct. 1129]; cf. *Von Hoffman v. City of Quincy*, *supra*, 71 U.S. at p. 555 [18 L.Ed. at p. 410].)

By analogy to these cases, the Board argues that the contract clause would also invalidate a state law purporting to disable a municipality from spending money to satisfy its contractual obligations. While there is support for the proposition, the relevant cases involve statutes specifically enacted for the purpose of repudiating particular contractual duties rather than laws imposing budgetary restrictions. In *United States Trust Co. v. New Jersey* (*supra*, 431 U.S. 1, 17-28 [52 L.Ed.2d 92, 106-113]) the high court declared unenforceable a statute intended to abrogate a port authority's express covenant to its bondholders not to make unauthorized expenditures out of revenues designated for repayment of the bonds. Similarly, in *Valdes v. Cory* (1983) 139 Cal.App.3d 773, 789-791 [189 Cal.Rptr. 212], the Court of Appeal ordered the state Controller and other public employers to make [2 Cal.4th 583] periodic payments to the Public Employees' Retirement Fund despite legislation intended to abrogate the underlying contractual and statutory duties.

Unlike the laws at issue in the cited cases, article XIII B does not repudiate, or even modify, any contractual right or obligation. fn. 12 Article XIII B can more accurately be said to bring retirement obligations under the umbrella of an overall spending limit, but even this limited statement is an oversimplification. In fact, other provisions of the law provide substantial protection for retirement obligations, even in the face of budgetary competition. Specifically, the City has mandatory duties to make periodic payments to its retirement funds in amounts sufficient to keep the funds actuarially sound (Gov. Code, §§ 20741 et seq. [contributions to Public Employees' Retirement Fund], 45341 et seq. [contributions to single-employer plans]; see generally *Valdes v. Cory*, *supra*, 139 Cal.App.3d 773); and article XIII A permits the City to recover the cost of such contributions without regard to the constitutional maximum tax rate. (See *Carman*, *supra*, 31 Cal.3d 318.)

Nor does article XIII B provide a strong incentive for a governmental entity to attempt to avoid its retirement obligations. This is because each year's spending limit reflects the prior year's retirement contributions and other appropriations, adjusted to account for the change in population and the cost of living. fn. 13 (§§ 1, 5.) Thus, the City's high retirement costs in the base year have been reflected in subsequent years by higher and higher adjusted spending limits. Under section 11, this court's determination that retirement contributions are subject to limitation will entail a corresponding increase in the City's base-year and current spending limits. Moreover, if the voters wish to increase discretionary spending in other areas they may do so by the vote of a simple majority. (§ 4.) We note that as of March 1990, voters in 117 jurisdictions had considered proposals to increase spending limits to permit the appropriation of revenues already collected. Of these proposals, 106 were approved. (Cal. Leg., 1990 Revenue and Taxation Reference Book, at p. 196 (1990).)

While it can be argued that any budget entails a theoretical reduction in the security of the budgeted obligations, more is required to establish a serious doubt as to a law's validity under the contract clause. Particularly in [2 Cal.4th 584] this area, "[t]he Constitution is 'intended to preserve practical and substantial rights, not to maintain theories' [citation]." (*City of El Paso v. Simmons* (1965) 379 U.S. 497, 515 [13 L.Ed.2d 446, 458, 85 S.Ct. 577], quoting *Faitoute Co. v. City of Asbury Park*, *supra*, 316 U.S. at p. 514 [86 L.Ed. at p. 1637].) While the contract clause "appears literally to proscribe 'any' impairment ... 'the prohibition is not an absolute one and is not to be read with literal exactness like a mathematical formula.'" (*United States Trust Co. v. New Jersey*, *supra*, 431 U.S. at p. 21 [52 L.Ed. 2d at p. 109], quoting *Home Building & Loan Assn. v. Blaisdell* (1934) 290 U.S. 398, 428 [78 L.Ed. 413, 423, 54 S.Ct. 231, 88 A.L.R. 1481].)

The threshold inquiry under the contract clause is "whether the state law has, in fact, operated as a substantial impairment of a contractual relationship." (*Allied Structural Steel Co. v. Spannaus* (1978) 438 U.S. 234, 244 [57 L.Ed.2d 727, 736, 98 S.Ct. 2716].) Viewing article XIII B with reference to the whole system of law of which it is a part (cf. *Bowland v. Municipal Court* (1976) 18 Cal.3d 479, 489 [134 Cal.Rptr. 630, 556 P.2d 1081]), it cannot fairly be said that article XIII B has operated as a substantial impairment. Its effect, rather, has been to require governmental entities to reduce the overall growth in appropriations by reducing expenditures not required by law, except where the voters have chosen to increase the spending limit. A governmental entity that decided to make discretionary appropriations in other areas rather than legally required contributions to retirement funds might well thereby violate the contract clause (*Valdes v. Cory*, *supra*, 139 Cal.App.3d 773), but it would not be acting under the aegis or compulsion of article XIII B.

While we must construe a provision to avoid serious doubts as to its constitutionality, the "avoidance of a difficulty will not be pressed to the point of disingenuous evasion." (*Moore Ice Cream Co. v. Rose* (1933) 289 U.S. 373, 379 [77 L.Ed. 1265, 1270, 53 S.Ct. 620].) The manifest purpose of Proposition 4 was to limit the overall growth of governmental appropriations. To remove from the spending limit such a large category of appropriations as retirement contributions would do violence to that goal. Under these circumstances, the Board's constitutional arguments do not justify a departure from the plain statement that contributions to retirement funds are subject to limitation.

Disposition

The decision of the Court of Appeal is reversed.

Lucas, C. J., Arabian, J., Baxter, J., and George, J., concurred. [2 Cal.4th 585]

MOSK, J.

I dissent. The majority's holding that retirement contributions are subject to the limitation of section 1 of article XIII B of the California Constitution is based entirely on a literal reading of the language of section 5 of article XIII B (hereafter section 5) and the rule of statutory construction that a specific provision relating to a particular subject will govern over a more general provision relating to the same subject. That is, even though retirement contributions may be classified as an indebtedness under subdivision (a) of section 9 of article XIII B (hereafter section 9(a)), the majority conclude that section 5 must prevail because it refers specifically to contributions to retirement funds. In the view of the majority, the section 5 inclusion of retirement fund contributions is an exception to the general provision of section 9(a).

This holding is not only in violation of well-established rules of statutory construction, but is contrary to the intent of the voters in adopting article XIII B of the state Constitution (hereafter article XIII B). It is clear from the legislative history of that provision that the voters intended to exclude retirement contributions as an indebtedness under section 9(a). They were specifically told in the ballot pamphlet analysis by the Legislative Analyst that the government's liability to make payments into a retirement fund was an "indebtedness" under article XIII B. This statement is a persuasive indication of the intent of the voters since, as the majority recognize, it must be assumed that they considered it in voting on the measure.

The majority reject the conclusion that logically follows from the Legislative Analyst's statement. They cast doubt on its correctness because it is a "nonjudicial interpretation" of the language of article XIII B. But this may be said of any statement in the ballot pamphlet. In attempting to discern the intent of the voters, the legal persuasiveness of the analysis is not the standard; the purpose of consulting the ballot pamphlet is to determine what the voters intended, assuming, as we must, that they considered the statements made therein. The majority find the Legislative Analyst's conclusion to be unpersuasive because "there is no indication" that he considered the language of section 5 in making his analysis. But there is no reason to suppose that he informed the voters that pension contributions are an indebtedness under article XIII B without considering the other provisions of the article, including section 5. The issue is not whether he was correct in his analysis of the measure in the hindsight of a court considering the issue more than a decade after it was adopted, but the understanding of the voters as to the meaning of these provisions.

Another reason given by the majority for rejecting the Legislative Analyst's conclusion is that it contradicts section 5. But this is circular reasoning, for it assumes the answer to the question at issue. The problem posed by [2 Cal.4th 586] this case is whether pension contributions are excluded from the spending limitation as an indebtedness under section 9(a), or whether they are included in view of the language of section 5. To conclude, as do the majority, that contributions are not an indebtedness because such a determination would be contrary to the meaning of section 5, presupposes that section 5 prevails over section 9(a). That, of course, is the very issue under consideration.

In sum, there is no escaping the fact that the voters were expressly told by the Legislative Analyst that pension contributions were exempt from the spending limitation under article XIII B. The majority, instead of accepting the fact that this was the voters' understanding and attempting to harmonize sections 5 and 9(a) in accordance with that understanding, hold that section 5 dominates, thereby disregarding the intent of the electorate.

The result reached by the majority is particularly inappropriate in the present case because sections 5 and 9(a) may be harmonized so as to give effect to both provisions. The majority disregard a rule of construction critical in the present context, i.e., that a court must attempt to reconcile provisions relating to the same subject matter to the extent possible, so as to avoid substantially nullifying the effect of any part of an enactment. (*Lungren v. Deukmejian* (1988) 45 Cal.3d 727, 735 [248 Cal.Rptr. 115, 755 P.2d 299]; *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 58 [233 Cal.Rptr. 38, 729 P.2d 202]; *People v. Craft* (1986) 41 Cal.3d 554, 560 [224 Cal.Rptr. 626, 715 P.2d 585].) The holding that section 5 is an exception to section 9(a) results in practically nullifying the effect of the latter provision. According to the majority's own analysis, retirement contributions constitute "one of the largest categories of local governmental spending." Such contributions are undoubtedly indebtedness of the city, a proposition the majority accept, at least for the sake of argument. To assume that the electorate chose in section 9(a) to except all indebtedness existing on January 1, 1979, from the spending limitation, but not to include within such indebtedness "one of the largest categories of governmental spending," results in a significant abrogation of section 9(a).

This consequence is particularly unwarranted in the present case because sections 5 and 9(a) may be reconciled so as to give effect to both provisions. That is, section 5 may be construed as referring to pension funds established [2 Cal.4th 587] after January 1, 1979. Section 9(a), on the other hand, applies to funds established prior to that date to fulfill the city's obligations to meet an "indebtedness." This construction is consistent with both the language of section 5-it provides that a government entity "may establish" such funds

as it "shall deem reasonable and proper," implying establishment of funds at a future time and the general rule that constitutional provisions are applied prospectively. (In re Marriage of Bouquet (1976) 16 Cal.3d 583, 587 [128 Cal.Rptr. 427, 546 P.2d 1371]; Mannheim v. Superior Court (1970) 3 Cal.3d 678, 686 [91 Cal.Rptr. 585, 478 P.2d 17].)

The majority reject an alternate means offered by the Board of Supervisors for the City and County of San Francisco (board) to harmonize the two sections. The board asserts that if the government is required by contract to satisfy its obligation to pay pensions by making appropriations to a fund for that purpose, this constitutes a debt, not subject to the spending limitation under section 9(a). But if no such contractual requirement exists, and the government chooses as a matter of discretion to establish a pension fund as a means of accruing a reserve for the payment of pensions, then this is not an indebtedness, and the contributions to such a fund would be subject to the limitation.

The majority respond to this suggested means of harmonizing the two sections by asserting that section 5 creates an exception to section 9(a), and therefore there is no reason to attempt to harmonize the two sections. As discussed above, however, the view that section 5 is an exception to section 9(a) is untenable because it results in practically negating the effect of the latter provision.

The second answer to the board's theory offered by the majority is that the city could evade section 5 by "satisfying its contractual obligations." But this is exactly what section 9(a) requires, if such obligations are indebtedness incurred before January 1, 1979. Contrary to the majority, the board's suggestion would not nullify the express declaration in section 5 that retirement contributions are subject to limitation, for contributions to a pension fund not required to be established by contract would be included in the limitation.

Finally, in my view *Carman v. Alvord* (1982) 31 Cal.3d 318 [182 Cal.Rptr. 506, 644 P.2d 192] (*Carman*), supports the conclusion that retirement contributions are an indebtedness under section 9(a). *Carman* involved the construction of article XIII A of the California Constitution (hereafter article XIII A). Subdivision (b) of section 1 of article XIII A (hereafter subdivision [2 Cal.4th 588] (b)) exempts from the 1 percent limit on ad valorem taxes on real property imposed by section 1, subdivision (a) of the article "taxes to pay the interest and redemption charges on ... any indebtedness approved by the voters prior to January 1, 1978" The voters of the City of San Gabriel had, many years prior to 1978, approved a measure authorizing the city to levy a tax to fund the city's employee retirement system. After article XIII A became effective, the city levied a special tax for that purpose. The plaintiff filed an action alleging that the tax was unconstitutional because it exceeded the 1 percent limit on ad valorem real property taxes.

We held that an employer's duty to pay pensions promised and earned on terms substantially equivalent to those offered when the employee entered public service was a vested contractual right. Our opinion reasoned that the term "any indebtedness," as used in subdivision (b), includes obligations arising out of a city's pension plan, and the term "interest and redemption charges" refers to "the sums ... necessary to avoid default on obligations to pay money, including those for pensions." (*Carman*, supra, 31 Cal.3d at p. 328; accord, *City of Fresno v. Superior Court* (1984) 156 Cal.App.3d 1137, 1145-1146 [202 Cal.Rptr. 313]; *City of Watsonville v. Merrill* (1982) 137 Cal.App.3d 185, 193 [186 Cal.Rptr. 857].)

The language of subdivision (b) is similar to that of sections 9(a) and 8(g) of article XIII B. Unless there is some persuasive reason to interpret the provisions in the two articles differently, they should be construed as having the same meaning. Nevertheless the majority assert that the term "indebtedness" has a different meaning in the two provisions because article XIII A does not have a provision similar to section 5, making contributions to retirement funds subject to the spending limitation.

But the majority fail to point to any substantive difference in a city's obligations under article XIII A and article XIII B which would justify the conclusion that the duty to pay pensions or to fund a pension system for that purpose constitutes an "indebtedness" under one but not the other. Even if the meaning of the term "indebtedness" may vary, depending on the context in which it is used, the meaning attributed to it must relate to the nature of the obligation involved. *Carman* points out that the term "indebtedness" encompasses "obligations which are yet to become due as [well as] those which are already matured" (31 Cal.3d at p. 327), and in support of its conclusion it relies on a case holding that the term "indebtedness" means "a complete and absolute liability to the extent that payment must ultimately be made" (*County of Shasta v. County of Trinity* (1980) 106 Cal.App.3d 30, 38 [165 Cal.Rptr. 18].) There can be no question that the obligation to [2 Cal.4th 589] pay pensions comes within these definitions. It is, therefore, an indebtedness, and is exempt from the spending limitation.

Moreover, as the Court of Appeal noted, articles XIII A and XIII B "are complementary fiscal measures designed to limit the government's ability to raise and spend tax revenues." This view is subscribed to by this court. (*City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 59, fn. 1 [266 Cal.Rptr. 139, 785 P.2d 522].) Since, as we held in *Carman*, a government entity may impose a tax to fund pension payments without regard to the tax limitation of article XIII A, it is anomalous to hold, as do the majority, that the voters intended to prohibit the use of the funds generated for this purpose without a compensating reduction in other government expenditures.

I would affirm the judgment of the Court of Appeal.

KENNARD, J.

I dissent. Article XIII B of the California Constitution (hereafter article XIII B) limits state and local governments' ability to spend tax revenues. In general, a public entity can spend no more than it spent the year before, adjusted for changes in population and the cost of living. This limitation does not apply to all government spending, but only to spending falling within the constitutional definition of "appropriations subject to limitation." (Art. XIII B, § 1.) The majority holds that all contributions that a public entity makes to a retirement fund for its employees are "appropriations subject to limitation" and therefore subject to the article XIII B limit. This holding is based on a superficial analysis of the relevant constitutional provisions. A more complete analysis reveals that contributions to employee retirement funds are exempt from the article XIII B limit when the public entity makes them under an obligation that existed on January 1, 1979.

A provision of article XIII B exempts all "debt service" appropriations from the spending limit. (Art. XIII B, § 9, subd. (a).) In this context, "debt service" is defined as "appropriations required to pay the cost of interest and redemption charges, including the funding of any reserve or sinking fund required in connection therewith, on indebtedness existing or legally authorized as of January 1, 1979, or on bonded indebtedness thereafter approved according to law by a vote of the electors of the issuing entity voting in an election for that purpose." (Id., § 8, subd. (g).)

A public entity's mandatory contributions to an employee retirement fund constitute debt service. This court so held in *Carman v. Alvord* (1982) 31 Cal.3d 318, 327-328 [182 Cal.Rptr. 506, 644 P.2d 192]. Although in that case we construed a provision of article XIII A of the California Constitution, rather than the "debt service" provisions of article XIII B, these two articles [2 Cal.4th 590] are closely related and the language of the relevant provisions is virtually identical. fn. 1 There is no sound reason to conclude that the electorate intended to give the same words different meanings in these related and complementary parts of the state Constitution. Accordingly, mandatory contributions to an employee retirement fund are exempt from the article XIII B spending limit as "debt service" if the contributions are made under an obligation existing on January 1, 1979.

The conclusion that mandatory payments to pre-1979 retirement funds are exempt as debt service is fortified by the analysis of the Legislative Analyst included in the voter pamphlet for the election at which article XIII B was enacted. In relevant part, it read: "[A] local government with an unfunded liability in its retirement system could appropriate its excess revenues to reduce the liability, as such an appropriation would be considered a payment toward a legal 'indebtedness' under this ballot measure." (Ballot Pamp., Proposed Amends. to Cal. Const. with arguments to voters, Special Statewide Elec. (Nov. 6, 1979) p. 20, italics added.) Stated more simply, payments to existing employee retirement funds will be exempt from the article XIII B spending limit as debt service. The majority concedes this is what the Legislative Analyst's words mean, but it asserts that the Legislative Analyst was mistaken. On the contrary, the Legislative Analyst's conclusion is the most reasonable interpretation of article XIII B's language. Moreover, the Legislative Analyst's words are persuasive evidence of the voters' intent in enacting article XIII B because the voters had those words before them, as part of the voters' pamphlet, when they were deciding how to vote, and none of the other statements in the pamphlet disputed this interpretation.

The majority relies on a provision of article XIII B that expressly refers to employee retirement contributions. It states: "Each entity of government may establish such contingency, emergency, unemployment, reserve, retirement, sinking fund, trust, or similar funds as it shall deem reasonable and proper. Contributions to any such fund, to the extent that such contributions are derived from the proceeds of taxes, shall for purposes of this Article constitute appropriations subject to limitation in the year of contribution. Neither withdrawals from any such fund, nor expenditures of ... such withdrawals, nor transfers between or among such funds, shall for purposes of this Article constitute appropriations subject to limitation." (Art. XIII B, § 5, italics added.)

To be sure, this provision (hereafter section 5) necessarily contemplates that some contributions to employee retirement funds are subject to the [2 Cal.4th 591] article XIII B spending limit. But the majority reads it more expansively. The majority concludes that under section 5 all contributions to employee retirement funds are subject to the article XIII B spending limit, and that the debt service provisions, to the extent they provide a basis for exempting such retirement contributions from the article XIII B spending limit, must be disregarded because they fail to mention retirement fund contributions by name. This reasoning does not withstand scrutiny.

Putting aside retirement contributions, there is a need to reconcile section 5 with article XIII B's "debt service" provisions because both refer expressly to reserve and sinking funds. Section 5 includes payments to reserve and sinking funds with retirement contributions as appropriations subject to the article XIII B spending limit, whereas the "debt service" provisions state that payments to reserve and sinking funds may qualify as debt service that is exempt from the article XIII B limit. The only way to give effect to both provisions, as required by accepted rules of statutory and constitutional construction (see, e.g., *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 58 [233 Cal.Rptr. 38, 729 P.2d 202]), is to divide reserve and sinking funds into

two categories, so that some of the funds are subject to limitation under section 5 while others are exempt from limitation under the "debt service" provisions. This is easily done.

Section 5 speaks prospectively ("Each entity ... may establish such [reserve and sinking] ... funds ...") and therefore it is reasonably interpreted to apply only to reserve or sinking funds established after article XIII B appeared on the legal horizon. The "debt service" provisions, by contrast, look generally to the past. They provide an exemption for "indebtedness existing or legally authorized as of January 1, 1979." All payments made to reserve or sinking funds in existence on that date, and which otherwise meet the constitutional definition of "debt service," are exempt.

Thus, a fair reading of article XIII B compels the conclusion that payments to reserve and sinking funds can and must be divided between those made to funds established on or before January 1, 1979 (and therefore exempt) and those made to funds established afterward (and so not exempt). If payments to reserve and sinking funds can and must be so divided, then should not contributions to retirement funds (which are a kind of reserve fund) be divided in the same manner? The majority gives no satisfactory answer to this question.

Had section 5 been intended to establish an exception to the "debt service" exemption, as the majority concludes, it would have been logical to place [2 Cal.4th 592] section 5 with the "debt service" provisions, or at least to include within section 5 a reference to those provisions. Section 5's location distinctly apart from the "debt service" provisions, and the absence of any cross-reference to those provisions, suggests that section 5 was intended to serve a different purpose. That purpose is not difficult to discern. Rather than specifying whether particular funds are or are not exempt from the article XIII B limit, the primary purpose of section 5 is to explain how the article XIII B limit works when applied to those funds that are not exempt. The main point of section 5 is that in the case of various kinds of nonexempt reserve funds maintained by public entities, the article XIII B limit applies when the government makes payments into the fund, and not when payments are made out of the fund. This overriding purpose is in no way frustrated by a conclusion that certain fund payments (that is, those to service preexisting debt) are not subject to the article XIII B limit at all.

The majority relies on the rule of statutory and constitutional construction that a specific provision prevails over a general provision. But this rule applies only when the provisions at issue are inconsistent. (See Code Civ. Proc., § 1859 ["[W]hen a general and particular provision are inconsistent, the latter is paramount to the former."]; *International Assn. of Fire Fighters Union v. City of Pleasanton* (1976) 56 Cal.App.3d 959, 976 [129 Cal.Rptr. 68].) "Two statutes dealing with the same subject are given concurrent effect if they can be harmonized, even though one, is specific and the other general." (*People v. Price* (1991) 1 Cal.4th 324, 385 [3 Cal.Rptr. 106, 821 P.2d 610].) Properly read, section 5 is not inconsistent with the "debt service" provisions of article XIII B; these provisions can and should be harmonized. Under the "debt service" provisions, a public entity's contributions to an employee retirement fund are exempt from the article XIII B limit if they are made to discharge an obligation that existed on January 1, 1979; all other contributions to employee retirement funds are subject to that limit. I would so hold.

FN 1. All further references to section numbers, unless otherwise noted, are to sections of article XIII B of the California Constitution.

FN 2. The Board also excluded appropriations for certain other employee benefits, including contributions to the health service and social security systems. Only the treatment of retirement contributions is at issue in this case.

FN 3. The \$40,336,171 amount represents the effect of excluding "mandatory employee benefits" (see fn. 2, ante), which include retirement contributions, from both the base-year limit and the 1988-1989 limit. In other words, \$40,336,171 is the amount by which the City's appropriations for "mandatory employee benefits" grew, between the base year and 1988-1989, in excess of the permissible rate of growth set out article XIII B.

FN 4. Section 5 provides: "Each entity of government may establish such contingency, emergency, unemployment, reserve, retirement, sinking fund, trust, or similar funds as it shall deem reasonable and proper. Contributions to any such fund, to the extent that such contributions are derived from the proceeds of taxes, shall for purposes of this Article constitute appropriations subject to limitation in the year of contribution. Neither withdrawals from any such fund, nor expenditures of (or authorizations to expend) such withdrawals, nor transfers between or among such funds, shall for purposes of this Article constitute appropriations subject to limitation." (Italics added.)

FN 5. Section 9, subdivision (a) (hereafter section 9(a)), provides: "'Appropriations subject to limitation' ... do not include ... Appropriations for debt service." (Italics added.)

Section 8, subdivision (g) (hereafter section 8(g)), provides: "'Debt service' means appropriations required to pay the cost of interest and redemption charges, including the funding of any reserve or sinking fund required in connection therewith, on indebtedness existing or legally authorized as of January 1, 1979, or on bonded indebtedness thereafter approved according to law by a vote of the electors of the issuing entity voting in an election for that purpose." (Italics added.)

FN 6. The Legislature has similarly concluded that the state's retirement contributions are subject to limitation. (See 1991-1992 Budget, Stats. 1991, ch. 118, § 3.60, subd. (c).)

FN 7. Specifically, the maximum tax rate does not apply "to ad valorem taxes or special assessments to pay the interest and redemption charges on (1) any indebtedness approved by the voters prior to July 1, 1978, or (2) any bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting on the proposition." (Cal. Const., art. XIII A, § 1, subd. (b).)

FN 8. The City, in its Comprehensive Annual Financial Report for the year ended June 30, 1988, reported retirement contributions of approximately \$240 million. The City's appropriations limit for that year, which excluded retirement contributions, was approximately \$700 million.

FN 9. "No state shall ... pass any ... law impairing the obligation of contracts" (U.S. Const., art. I, § 10, cl. 1.)

FN 10. Because the Board's argument is so broad, and because the Board expressly disclaims any intent to assert a cause of action or defense under the contract clause, there is no need to remand for additional evidentiary proceedings.

FN 11. We rejected a similar challenge to article XIII A as premature in *Amador Valley Joint Union High Sch. Dist. v. State Bd. of Equalization*, supra, 22 Cal.3d at pages 238-242.

FN 12. For this reason, the rule that "alterations of employees' pension rights must bear some material relation to the theory of a pension system and its successful operation" (*Miller v. State of California* (1977) 18 Cal.3d 808, 816 [135 Cal.Rptr. 386, 557 P.2d 970], quoting *Allen v. City of Long Beach* (1955) 45 Cal.2d 128, 131 [287 P.2d 765]), has no bearing on this case.

FN 13. Proposition 111 liberalized the definition of "cost of living," thus permitting greater annual increases to the spending limit. (See § 8, subd. (e)(2), added by initiative measure in *Primary Elec.* (June 5, 1990).)

FN 1. Under subdivision (g) of section 8 of article XIII B (hereafter section 8(g)), "debt service" is defined as "appropriations required to pay the cost of interest and redemption charges, including the funding of any reserve or sinking fund required in connection therewith, on indebtedness existing or legally authorized as of January 1, 1979."

FN 1. Article XIII A limits real property taxes, but it exempts from this limit real property taxes imposed "to pay the interest and redemption charges on ... any indebtedness approved by the voters" before article XIII A was enacted. (Cal. Const., art. XIII A, § 1, subd. (b).)

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Daniels v. Department of Motor Vehicles (1983) 33 Cal.3d 532 , 189 Cal.Rptr. 512; 658 P.2d 1313

[L.A. No. 31586. Supreme Court of California. March 10, 1983.]

WILFRED ANTHONY DANIELS, Plaintiff and Appellant, v. DEPARTMENT OF MOTOR VEHICLES, Defendant and Respondent

(Opinion by Broussard, J., expressing the unanimous views of the court.) [**33 Cal.3d 533**]

COUNSEL

James Gaus for Plaintiff and Appellant.

George Deukmejian, Attorney General, and Thomas Scheerer, Deputy Attorney General, for Defendant and Respondent.

OPINION

BROUSSARD, J.

In this appeal we consider whether an accident report filed pursuant to Vehicle Code section 16000 fn. 1 is sufficient without additional evidence to support the suspension of a driver's license in a formal Department of Motor Vehicles (D.M.V.) hearing.

In May 1979, the D.M.V. received what is known as an SR 1 report fn. 2 completed and signed by Carlita Lynn Dorham. The report described an accident [**33 Cal.3d 535**] that allegedly occurred April 25, 1979, involving a vehicle owned and operated by Dorham and another vehicle owned and operated by licensee Daniels.

On October 10, 1979, the D.M.V. issued an order of suspension of Daniels' driver's license for his failure to file an accident report and proof of financial responsibility. Daniels requested a formal hearing pursuant to section 16075. At the hearing, the referee produced and received into evidence the SR 1 report. The attorney for Daniels objected to the report on the grounds that it contained hearsay and that it had not been authenticated. The objection was overruled on the theory that the report was admissible under section 14108, which provides that at formal hearings "... the department shall consider its official records and may receive sworn testimony"

Daniels was called as a witness by the referee, but on advice of counsel, refused to respond when asked whether he was involved in the accident. He asserted that testifying would tend to incriminate him in the commission of a crime.

The referee found that Daniels had been in an accident involving property damage in excess of \$350, and that he did not have insurance or other type of financial responsibility covering the accident in effect at the time that it occurred.

Following the recommendation of the referee, the D.M.V. issued its order of suspension January 28, 1980. Daniels' petition for writ of mandate was denied by the superior court. The Court of Appeal reversed.

The events underlying the companion case of Himelspach v. Department of Motor Vehicles (1983) post, at page 542 [189 Cal.Rptr. 518, 658 P.2d 1319], are procedurally similar except that Himelspach did not personally attend the formal hearing. However, she was represented by counsel who, coincidentally, is the

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same attorney who represents Daniels. The Court of Appeal affirmed the superior court's denial of a petition for writ of mandate. We granted a hearing to resolve the conflicting decisions of the Courts of Appeal.

The California Financial Responsibility Law (Veh. Code, § 16000 et seq.) requires drivers of motor vehicles to be self-insured, to have insurance, or to be otherwise financially responsible for damages caused by accidents. A driver involved in an accident causing property damage over \$500 (formerly \$350) or death or personal injury must report such accident to the D.M.V. on an approved SR 1 report form. Failure to report an accident covered by section 16000 results in a notice of intent to suspend. The notice advises the driver or owner of his or her right to a formal or an informal hearing on the matter. (See §§ 14100 et seq. and 16075.) Those sections provide the procedural parameters [33 Cal.3d 536] for the hearing. Those procedural matters not covered by the Vehicle Code are governed by the Administrative Procedure Act (Gov. Code, § 11500 et seq.; see Veh. Code, § 14112). The question in issue here is whether the procedure whereby the D.M.V. bases its order suspending a license solely on the SR 1 report is authorized by statute and complies with the dictates of due process. For the reasons that follow, we conclude that, when the licensee requests a hearing, the use of the SR 1 report as the sole basis for suspension of a license under the Financial Responsibility Law is not authorized by statute. Because we so conclude, we do not decide whether the procedure of basing suspensions solely on the SR 1 report violates due process.

[1] When an administrative agency initiates an action to suspend or revoke a license, the burden of proving the facts necessary to support the action rests with the agency making the allegation. Until the agency has met its burden of going forward with the evidence necessary to sustain a finding, the licensee has no duty to rebut the allegations or otherwise respond. *La Prade v. Dept. of Water & Power* (1945) 27 Cal.2d 47, 51 [162 P.2d 13]; *Parker v. City of Fountain Valley* (1981) 127 Cal.App.3d 99, 113 [179 Cal.Rptr. 351]; *Martin v. State Personnel Bd.* (1972) 26 Cal.App.3d 573 [103 Cal.Rptr. 306]. [2] The mere fact that the licensee has the right to subpoena witnesses (§ 14104.5) does not relieve the D.M.V. of meeting its burden of producing competent evidence supporting a suspension. Thus, in this case, the licensee had no duty to testify or otherwise rebut the allegations at the hearing until the D.M.V. made a prima facie showing by competent evidence that the licensee was involved in an accident that required the filing of an SR 1 report.

[3] It is well recognized that the private interest at stake in this case -- the right to retain a driver's license absent competent proof of a violation of the law -- is a substantial one. (*Burkhart v. Department of Motor Vehicles* (1981) 124 Cal.App.3d 99, 108 [177 Cal.Rptr. 175]; see *Dixon v. Love* (1977) 431 U.S. 105 [52 L.Ed.2d 172, 97 S.Ct. 1723].) Nevertheless, the D.M.V. contends that the societal interest in having an expeditious and inexpensive hearing outweighs the interest of the licensee. Whatever the weight given to the interest in an expeditious hearing, it is not so great as to allow the deprivation of a property interest absent a showing by substantial competent evidence of facts supporting a suspension.

On this point, the United States Supreme Court has noted that the "assurance of a desirable flexibility in administrative procedure does not go so far as to justify orders without a basis in evidence having rational probative force. Mere uncorroborated hearsay or rumor does not constitute substantial evidence." (*Edison Co. v. Labor Board* (1938) 305 U.S. 197, 230 [83 L.Ed. 126, 140, 59 S.Ct. 206].) This court has also taken the position that "[t]here must be substantial evidence to support such a board's ruling, and hearsay, unless [33 Cal.3d 537] specially permitted by statute, is not competent evidence to that end. [Citations.]" (*Walker v. City of San Gabriel* (1942) 20 Cal.2d 879, 881 [129 P.2d 349, 142 A.L.R. 1383].) Thus, the suspension in this case is invalid unless it can be said that the evidence produced at the hearing was legally sufficient to support the findings.

[4] In this regard, two theories are advanced by the D.M.V. to support the use of the SR 1 report as the sole basis for findings justifying a suspension. First, it is argued that the evidence falls within a statutory exception to the hearsay rule. Second, even if the report is hearsay that would be inadmissible over objection in a civil action, it is specially permitted by statute in suspension hearings.

"Hearsay evidence' is evidence of a statement that was made other than by a witness while testifying at the hearing and that is offered to prove the truth of the matter stated." (Evid. Code, § 1200, subd. (a).) Unless otherwise provided by law, hearsay evidence is inadmissible. (Evid. Code, § 1200, subd. (b).) There is no dispute that the SR 1 report constitutes hearsay and that it would be inadmissible in a civil action unless it meets the requirements of a recognized exception to the hearsay rule. The D.M.V. asserts that the report falls within the business record exception provided by Evidence Code section 1271. That statute makes admissible evidence of a writing made as a record of an event when (a) the writing was made in the regular course of business; (b) the writing was made at or near the time of the act, condition or event, (c) the custodian or other qualified witness testifies to its identity and the mode of its preparation; and (d) the source of information and method and time of preparation were such as to indicate its trustworthiness.

Two of the four requirements of Evidence Code section 1271 are met in this case. The report was made shortly after the accident, and the fact that the report is made under penalty of perjury and pursuant to a legal duty tends to indicate its trustworthiness. However, the D.M.V. as custodian, upon receipt of the form, is in no position to testify to its identity and the mode of its preparation. Most significant, though, is the fact that the report is not made in the regular course of business.

The D.M.V. argues that the report is made in the regular course of business because it is required by law (§ 16000) and "it is the regular course of business for the Department of Motor Vehicles to receive such reports." This argument, however, misconstrues the nature of the first requirement of the business records exception. Although it may be the regular course of business for the D.M.V. to receive the report, it undoubtedly is not in the regular course of business for the citizen author to make to make such a report. And, it is this aspect of the report that bears on the trustworthiness factor contemplated by this **[33 Cal.3d 538]** exception to the hearsay rule. Thus, we conclude that the SR 1 report does not meet the requirements of the business record exception to the hearsay rule.

The D.M.V. argues, however, that even if the report is hearsay that would be inadmissible in a civil proceeding, the SR 1 is an official record of the D.M.V. and that its admission in the suspension hearing is specially provided by statute.

The D.M.V. contends that the specific authority for use of the SR 1 report in a suspension hearing is found in the sections of the Vehicle Code dealing with the procedure to be followed in formal and informal hearings. In particular, the D.M.V. contends that the matter of admission of the SR 1 report is "covered" by section 14108, which provides in pertinent part that at formal hearings "... the department shall consider its official records and may receive sworn testimony" Section 14112, provides that "[a]ll matters in a formal hearing not covered by this chapter shall be governed, as far as applicable, by the provisions of the Government Code relating to administrative hearings"

If the matter is not "covered" by the Vehicle Code, the D.M.V. appears to concede that the issue is governed by Government Code section 11513, which provides in relevant part that "[h]earsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions."

The question thus becomes whether the language "shall consider its official records" is a clear legislative authorization to allow use of the report as the sole basis to support a license suspension. We conclude that section 14108, while allowing consideration of the official records of the D.M.V., does not provide authority for allowing the SR 1 to form the sole basis for a license suspension. fn. 3

The legislative mandate of Government Code section 11513 against sole reliance on hearsay evidence is emphatic; the language of section 14108 fails to express a clear legislative intent to supersede section 11513. fn. 4 Unlike statutes **[33 Cal.3d 539]** that clearly authorize exceptions to the hearsay rule, fn. 5 section 14108 does not reflect any factors providing the necessary competency, reliability, and trustworthiness that would transform the SR 1 report into legally sufficient evidence. That the report is made an "official record" of the D.M.V. does not suffice to create a greater degree of competency, reliability or trustworthiness in the preparation of the report. Particularly in this case, the form, as filed, lacks the requisite assurance of reliability that must be demanded before it will support a finding. In this case, for example, there is no claim of bodily injury. The section of the form providing for a "Cost Estimate by a Garageman" is incomplete. The estimate by the author is of \$400 damage, but there is no mention of any expert opinion or other basis for concluding that there was in fact that amount of damage. The amount of property damage is crucial because no duty arises to prepare the report or otherwise rebut the claim of facts authorizing suspension unless, in the absence of bodily injury, the amount of damages exceeds the statutory trigger point.

The D.M.V. contends that the rationale of *Burkhart v. Department of Motor Vehicles*, supra, 124 Cal.App.3d 99, supports reliance solely on the SR 1 report. In *Burkhart* the court held that the police officer's written statement admitted in a license suspension hearing under the implied consent law (§ 13353) **[33 Cal.3d 540]** was sufficient in itself to support a finding of failure to complete a chemical test, and that the procedure did not violate due process. *Burkhart* was arrested for driving under the influence of alcohol. (§ 23102, subd. (a).) On the same date the arresting officer executed a sworn statement under section 13353 to the effect that *Burkhart* had refused to take any chemical test as required by that section. Upon notice of intent to suspend his license, *Burkhart* requested a hearing pursuant to section 14107. The hearing was postponed twice because of the failure of the arresting officer to appear, and finally an informal hearing was held without the presence of the officer. At the hearing, the referee introduced the officer's sworn statement over objection of *Burkhart*'s counsel. *Burkhart* and his wife contested several portions of the officer's statement; nevertheless, the referee found against *Burkhart*. The superior court held that the officer's statement was not sufficient prima facie evidence of any matter as to which there is conflicting evidence. In holding to the contrary, the Court of Appeal recognized that due process required a balancing test of the various interests involved, but concluded that the presence of the officer would not substantially enhance the reliability of the hearing process, and the governmental interest and fiscal and administrative burdens involved outweighed requiring the state to produce the officer at the hearing.

In reaching that conclusion, *Burkhart* relied on *Fankhauser v. Orr* (1968) 268 Cal.App.2d 418 [74 Cal.Rptr. 61]. The *Fankhauser* court held that the report of the officer in an implied consent hearing was hearsay but that it was made admissible by section 14108. However, *Fankhauser* was a case where the licensee testified at the hearing, and his testimony supported the officer's written statement regarding probable cause to stop him and did not controvert the other averments of the officer's sworn statement. (268 Cal.App.2d at p. 423.) In

addition, Burkhart specifically recognized but refused to follow contrary authority that declined to elevate the officer's written statement to the status of prima facie evidence if objected to or in conflict with other evidence. (See *August v. Department of Motor Vehicles* (1968) 264 Cal.App.2d 52 [70 Cal.Rptr. 172]; *Fallis v. Department of Motor Vehicles* (1968) 264 Cal.App.2d 373 [70 Cal.Rptr. 595].)

The court in *August* found that there was no dispute as to the existence of the facts upon which the D.M.V. suspended *August's* license under section 13353, and that *August* had failed to object to the introduction of the officer's report or request cross-examination of the officer at the informal hearing. Nevertheless, the court suggested that due process required providing the right to cross-examination when the licensee requests a hearing and contests the evidence presented by the agency. (264 Cal.App.2d at p. 60.) A stronger case for the right to cross-examine exists where, as here, the suspension is based on the uncorroborated report of a citizen who by chance happens to be involved in an accident. **[33 Cal.3d 541]**

Assuming, arguendo, the viability of the conclusion of Burkhart in the implied consent context, that case does not necessarily dispose of the question in this case. The result in Burkhart could be justified under the theory that the report filed by an officer under section 13353 would qualify under Evidence Code section 1271 as a business record or under Evidence Code section 1280 as an official record. Unlike the driver involved in an automobile accident, the statement under section 13353 is made by the officer in the regular course of his or her "business." In addition, the officer's report is a writing "made by and within the scope of duty of a public employee," and meets the other criteria of Evidence Code section 1280, and would thus qualify under that statutory exception to the hearsay rule as well. Whether these distinctions justify sole reliance on the officer's report in an implied consent hearing we need not now decide.

The SR 1 report filed in this case does not in itself reflect the competency, reliability, and trustworthiness necessary to permit use of the report as the sole basis for a finding supporting a license suspension. In view of the importance of the right affected and the lack of legislative authorization allowing sole reliance on the SR 1 report, we hold that, when the licensee requests a hearing, the SR 1 report is in itself insufficient to establish a prima facie showing of the facts supporting the suspension of a driver's license.

The judgment of the trial court is reversed and the cause is remanded to the trial court with directions to grant Daniels' petition and issue a peremptory writ commanding the D.M.V. to set aside its order of suspension and proceed in accordance with the views expressed herein.

Bird, C. J., Mosk, J., Richardson, J., Kaus, J., Reynoso, J., and Dalsimer, J., concurred.

FN 1. All statutory references are to the Vehicle Code unless otherwise noted. At the time of the accident, section 16000 provided: "The driver of a motor vehicle which is in any manner involved in an accident originating from the operation of a motor vehicle on any street or highway which accident has resulted in damage to the property of any one person in excess of three hundred fifty dollars (\$350) or in bodily injury or in the death of any person shall within 15 days after the accident, report the accident on a form approved by the department to the office of the department of Sacramento, subject to the provisions of this chapter. A report shall not be required in the event that the motor vehicle involved in the accident was owned or leased by or under the direction of the United States, this state, or any political subdivision of this state or municipality thereof." Since the accident, the minimum monetary amount has been increased to \$500.

FN 2. The report required to be filed by section 16000 is designated by the D.M.V. as an SR 1 report, and for convenience shall be referred to as such in this opinion.

FN 3. The mere admissibility of evidence does not necessarily confer the status of "sufficiency" to support a finding absent other competent evidence. "Admissibility is not the equivalent of evaluation; the former makes certain concessions in the interest of full and complete discovery while the latter, in the interest of fairness, withholds legal sanction to evidence found not to be trustworthy. Unlike the common practice in judicial proceedings, the fact that evidence may be admissible does not therefore guarantee the sufficiency of such evidence to sustain a finding." (Collins, *Hearsay and the Administrative Process: A Review and Reconsideration of the State of the Law of Certain Evidentiary Procedures Applicable in California Administrative Proceedings* (1976) 8 Sw.U.L.Rev. 577, 591 (hereafter cited as *Hearsay and the Administrative Process*).)

FN 4. Other statutory schemes authorizing admission of hearsay evidence in administrative hearings do so unequivocally. For example, the statutes governing procedure in a workers' compensation hearing quite specifically authorize the admission and sufficiency of certain evidence. Labor Code section 5703 provides: "The appeals board may receive evidence either at or subsequent to a hearing, and use as proof of any fact in dispute, the following matters, in addition to sworn testimony presented in open hearing:

"(a) Reports of attending or examining physicians.

"(b) Reports of special investigators appointed by the appeals board or a referee to investigate and report upon any scientific or medical question.

"(c) Reports of employers, containing copies of timesheets, book accounts, reports, and other records properly authenticated.

"(d) Properly authenticated copies of hospital records of the case of the injured employee.

"(e) All publications of the Division of Industrial Accidents.

"(f) All official publications of state and United States governments.

"(g) Excerpts from expert testimony received by the appeals board upon similar issues of scientific fact in other cases and the prior decisions of the appeals board upon such issues." (Italics added.)

Labor Code section 5708 provides: "All hearings and investigations before the appeals board or a referee are governed by this division and by the rules of practice and procedures adopted by the appeals board. In the conduct thereof they shall not be bound by the common law or statutory rules of evidence and procedure, but may make inquiry in the manner, through oral testimony and records, which is best calculated to ascertain the substantial rights of the parties and carry out justly the spirit and provisions of this division. All oral testimony, objections, and rulings shall be taken down in shorthand by a competent phonographic reporter." (Italics added.)

Labor Code section 5709 provides: "No informality in any proceeding or in the manner of taking testimony shall invalidate any order, decision, award, or rule made and filed as specified in this division. No order, decision, award, or rule shall be invalidated because of the admission into the record, and use as proof of any fact in dispute, of any evidence not admissible under the common law or statutory rules of evidence and procedure." (Italics added.) Even in this context, however, the "use" of hearsay evidence does not necessarily sanction sole reliance on uncorroborated hearsay. (See Hearsay and the Administrative Process, supra, fn. 132 at p. 603.)

FN 5. See, for example, Evidence Code section 1271 (business records); Evidence Code section 1280 (official records); Evidence Code section 1220 (admissions of a party); Evidence Code section 1240 (spontaneous statements).

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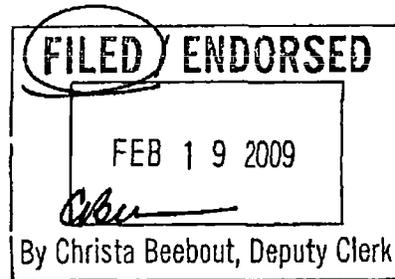
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Exhibit C

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SUPERIOR COURT OF CALIFORNIA
COUNTY OF SACRAMENTO

CLOVIS UNIFIED SCHOOL DISTRICT,
EL CAMINO COMMUNITY COLLEGE
DISTRICT, FREMONT UNIFIED SCHOOL
DISTRICT, NEWPORT-MESA UNIFIED
SCHOOL DISTRICT, NORWALK-LA
MIRADA UNIFIED SCHOOL DISTRICT,
RIVERSIDE UNIFIED SCHOOL DISTRICT,
SAN MATEO COMMUNITY COLLEGE
DISTRICT, SANTA MONICA COMMUNITY
COLLEGE DISTRICT, STATE CENTER
COMMUNITY COLLEGE DISTRICT, and
SWEETWATER UNION HIGH SCHOOL
DISTRICT,

Dept. 33

No. 06CS00748
Consolidated with
No. 07CS00263

Petitioners,

v.

JUDGMENT

STEVE WESTLY IN HIS OFFICIAL
CAPACITY AS STATE CONTROLLER, and
DOES 1-50, inclusive,

Respondents.

SAN JUAN UNIFIED SCHOOL DISTRICT,

Petitioner,

v.

JOHN CHIANG IN HIS OFFICIAL
CAPACITY AS STATE CONTROLLER, and
DOES 1-50, inclusive,

Respondents.

1 The Petitions for Writ of Mandate and Complaints for Declaratory Relief filed in this
2 proceeding came on regularly for hearing before this Court on April 25, 2008, the Honorable
3 Lloyd G. Connelly presiding. Gregory A. Wedner and Sloan R. Simmons of Lozano Smith
4 appeared as counsel for Petitioners. Kathleen A. Lynch, Deputy Attorney General, appeared as
5 counsel for Respondents former California State Controller Steve Westly and current California
6 State Controller John Chiang ("California State Controller's Office" or "SCO"). After the court
7 took the matter under submission and issued its Ruling on Submitted Matter on August 14, 2008,
8 Petitioners filed a *Motion for Clarification and/or Reconsideration*. The court heard Petitioners'
9 motion on October 3, 2008, and issued a clarification of its ruling on January 2, 2009.

10 WHEREFORE IT IS ORDERED, ADJUDGED AND DECREED that:

11 1. The SCO's contemporaneous source document rule operates as an underground
12 regulation in the SCO's audits of state-mandated reimbursement claims under the Collective
13 Bargaining Program and the Intradistrict Attendance Program, in violation of the Administrative
14 Procedure Act (Gov. Code § 11340 et seq.). Audit reductions resulting from the SCO's
15 application of the contemporary source document rule in audits of state-mandated reimbursement
16 claims under the Collective Bargaining Program and the Intradistrict Attendance Program are
17 invalid, void and unenforceable.

18 2. A peremptory writ of mandate shall issue from this court requiring the SCO to:

19 a. Refrain from using the contemporaneous source document rule in any audit
20 of state-mandated reimbursement claims under the Collective Bargaining Program and the
21 Intradistrict Attendance Program unless and until the rule is adopted as a regulation in
22 compliance with the rule-making procedures of the Administrative Procedure Act, as an
23 amendment of the parameters and guidelines applicable to those two programs, or as an
24 amendment to the statutes governing the SCO's responsibilities for auditing state-mandated
25 reimbursement claims.

26 b. Within 90 days of receiving personal service of the writ, reverse those audit
27 reductions in state-mandated reimbursement claims by Petitioners under the Collective
28 Bargaining Program and the Intradistrict Attendance Program that are based on the invalid, void

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and unenforceable contemporary source rule and that did not become final audit determinations prior to the three-year limitations period preceding the filing of Petitioners' respective lawsuits on May 23, 2006 (Case No. 06CS00748) and March 2, 2007 (Case No. 07CS00263).

c. File a return within 100 days of receiving personal service of the writ, setting forth what has been done to comply with the writ.

3. Except as set forth above in paragraphs 1 and 2 of this judgment, the petitions are denied in all respects.

4. Petitioners shall recover, pursuant to subdivision (a)(4) of Code of Civil Procedure section 1032 and rule 3.1700 of the California Rules of Court, their costs of suit related to their procurement of declaratory and mandate relief under paragraphs 1 and 2 of this judgment.

6. The court reserves jurisdiction to hear and determine a motion for attorney fees pursuant to rule 3.1702 of the California Rules of Court.

Dated: February 19, 2009





LLOYD G. CONNELLY
JUDGE OF THE SUPERIOR COURT

1 Petitioners do not and cannot seek relief from any particular audit finding or decision
2 of the Controller in this proceeding. Relief from any particular decision reducing a state-
3 mandated reimbursement claim is available only in an administrative mandate proceeding
4 brought by a claimant after exhausting any applicable administrative remedy such as an improper
5 reduction claim filed with the Commission on State Mandates. Rather petitioners refer to
6 numerous auditing decisions of the Controller to illustrate the Controller's alleged overarching
7 policy and practice of using arbitrary standards and rules and underground regulations to
8 improperly reduce the claims. Petitioners may thus seek to prevent the Controller from
9 continuing to use the policy and practice in auditing reimbursement claims in the future. (*Venice*
10 *Town Council, Inc. v. City of Los Angeles* (1996) 47 Cal.App.4th 1547, 1566; *Californians for*
11 *Native Salmon etc. Assn. v. Department of Forestry* (1990) 221 Cal.App.3d 1419, 1428-1429.)

12 Reimbursement Claims Process

13 The Commission on State Mandates is responsible for hearing and deciding each
14 claim by a local agency and school district that the agency or district is entitled to be reimbursed
15 by the state pursuant to section 6 of article XIII B of the California Constitution for costs
16 mandated by the state. (Gov. Code § 17551.) When the Commission determines that a state-
17 mandated program exists, the Commission must adopt parameters and guidelines for
18 reimbursement of claims for costs mandated by the program. (Gov. Code § 17557.) A local
19 agency, school district or the state may request the Commission to amend, modify or supplement
20 the parameters and guidelines. (*Ibid.*)

21 Upon adopting parameters and guidelines for a reimbursable state mandate, the
22 Commission must submit the parameters and guidelines to the Controller. (Gov. Code § 17558.)
23 Within 60 days of receiving the parameters and guidelines, the Controller must issue claiming
24 instructions to assist local agencies and school districts in claiming costs to be reimbursed. (*Ibid.*
25 See Gov. Code § 175561, subd. (d) (timelines for submission of claims following Controller's
26 issuance of claiming instructions).) The claiming instructions must be derived from the
27 Commission's decision and the adopted parameters and guidelines for the mandate, reasonable
28 reimbursement methodology, or statute declaring a legislatively determined mandate. (*Ibid.*)

1 Within 60 days of receiving amended parameters and guidelines or other information requiring a
2 revision of the claiming instructions, the Controller must amend the claiming instructions.
3 (*Ibid.*) The Commission, upon request of a local agency or school district, must review the
4 claiming instructions issued by the Controller for reimbursement of state-mandated costs. (Gov.
5 Code § 17571.) The Controller must modify the claiming instructions upon a determination by
6 the that the instructions do not conform to the parameters and guidelines. (*Ibid.*)

7 A reimbursement claim for actual state-mandated costs filed by a local agency or
8 school district is subject to the initiation of an audit by the Controller not later than three years
9 after the claim is filed and completed two years after the date that the audit is commenced. (Gov.
10 Code § 17558.5.) The Controller audits the claim to verify the actual amount of mandated costs
11 and may reduce any claim that the Controller determines is excessive or unreasonable. (Gov.
12 Code § 17561, subd. (d)(2).) The Controller must notify the claimant in writing of any
13 adjustment to the claim that results from an audit (*Ibid.*), and the claimant may file an incorrect
14 reduction claim with the commission for review of the reduction. (*Ibid.*; Gov. Code §§ 17551,
15 17558.7.)

16 Arbitrary and Capricious Rule?

17 --“*Contemporaneous source document rule*”

18 The Controller has a policy of requiring school districts’ claims for reimbursement of
19 employees’ salaries in state mandated programs to be supported by source documents validating
20 the employees’ actual hours spent performing state-mandated functions and the employees’
21 hourly rate. During audits of reimbursement claims, the Controller rejects as source documents
22 employees’ declarations and certifications of the hours they have spent in performing state-
23 mandated functions when the employees prepare the declarations and certifications months after
24 performing the hours or at the end of the fiscal year for which reimbursement is claimed. The
25 Controller rejects such declarations and certifications as source documents adequate to validate
26 the employees’ actual hours on the ground that the declarations are only estimates after the fact
27 of the time spent performing mandated functions. Based on this rejection, the Controller reduces
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1 and disallows reimbursement for the employees' hours reported in the declarations and
2 certifications.

3 Since 2003, paragraph 13 of the general claiming instructions in the Controller's
4 Mandated Cost Manual for School Districts has described the Controller's source document
5 requirements as follows: *“To be eligible for mandated cost reimbursement for any fiscal year,*
6 *only actual costs may be claimed. Actual costs are those costs actually incurred to implement the*
7 *mandated activities. Actual costs must be traceable and supported by source documents that*
8 *show the validity of such costs, when they were incurred, and their relationship to the*
9 *reimbursable activities. A source document is a document created at or near the same time the*
10 *actual cost was incurred for the event or activity in question. Source documents may include, but*
11 *are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.*
12 *Evidence corroborating the source documents may include, but is not limited to, worksheets, cost*
13 *allocation reports (system generated), purchase orders, contracts, agendas, training packets, and*
14 *declarations. Declarations must include a certification or declaration stating: “I certify under*
15 *penalty of perjury under the laws of the State of California that the foregoing is true and correct*
16 *based upon personal knowledge.” Evidence corroborating the source documents may include*
17 *data relevant to the reimbursable activities otherwise in compliance with local, state, and federal*
18 *government requirements. However, corroborating documents cannot be substituted for source*
19 *documents. For costs incurred on or after January 1, 2005, a reasonable reimbursement*
20 *methodology can be used as a "formula for reimbursing school district costs mandated by the*
21 *State" that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1,*
22 *2005, a time study can substitute for continuous records of actual time spent for a specific fiscal*
23 *year only if the program's P's & G's allow for the use of time studies.”*

24 Petitioners contend that the Controller's rejection of employees' declarations and
25 certifications and the resulting reduction and disallowance of reimbursement claims during audits
26 is arbitrary and lacking in any rational basis. Petitioners indicate that the Controller reduces
27 reimbursement claims for lack of contemporaneous source documents without making any
28 finding that the claimed reimbursement is excessive or unreasonable, the criterion for reducing

1 claims pursuant to Government Code section 17561, subdivision (d)(2). Petitioners note that
2 sworn declarations and certifications have recognized evidentiary value in judicial proceedings
3 and many other situations where the law requires a written statement under oath. And petitioners
4 point out that the Controller has required contemporaneous source documents in four state-
5 mandated programs -- Collective Bargaining; Emergency Procedures, Earthquake Procedures,
6 and Disasters; Intradistrict Attendance; and School District of Choice -- when the parameters and
7 guidelines and claiming instructions for those programs did not require contemporaneous source
8 documents.

9 Contrary to petitioners' contention, the Controller's source document requirement is
10 a reasonable means of carrying out his responsibility under subdivision (d)(2) of Government
11 Code section 17561 to audit school district records to verify the actual amount of their claimed
12 mandated costs. Time records created at or near the time that employees actually perform
13 mandated functions and their salary costs are actually incurred are likely to accurately and
14 reliably report the time actually spent by the employees in performing the mandated functions;
15 time records created months after the employees performed the mandated functions, even when
16 sworn or certified, are likely to be considerably less accurate and reliable in reporting actual time
17 spent and more likely to be reconstructed estimates of time spent.¹ For similar accuracy and
18 reliability reasons, business records or official records may not be admitted as evidence of an act
19 or event under an exception to the hearsay rule unless the records have been made at or near the
20 time of the act or event. (Evid. Code § 1270, 1280.)

21 --*"Notification of Truancy Program"*

22 Petitioners challenge the Controller's continued application of parameters and
23 guidelines and claiming instructions which reflected a statutory definition of truancy that had
24 been substantively amended by the Legislature. This challenge is now moot: in response to
25 Chapter 69 of the Statutes of 2007, the legislatively amended definition of truancy has been
26

27 ¹ In some cases, the Controller's claiming instructions permit time studies as an alternative to time records
28 made at or near the time an employee is performing mandated functions that are repetitive in nature. These time
studies, like source documents documenting employee time, must be supported by time records that are completed
contemporaneously. (Mandated Cost Manual for School Districts, *Filing a Claim*, § 9, p. 12.)

1 incorporated into amended parameters and guidelines by the Commission on January 31, 2008,
2 and into revised claiming instructions by the Controller on April 4, 2008; the amendments are
3 effective July 1, 2006 pursuant to Chapter 69. Any improper policy or practice by the Controller
4 has been corrected, making declaratory and mandamus relief unnecessary and unavailable.

5 --*"Health Fee Elimination Program, Federal Approval Rule"*

6 Petitioners contend that the Controller arbitrarily reduces the indirect costs incurred
7 by a community college in providing mandated student health services if the community college
8 does not obtain federal approval for its indirect cost rates calculated under the federal Office of
9 Management and Budget (OMB) Circular A-21. When the federal approval requirement is read
10 in the context of the Controller's claiming instructions, the requirement is reasonable rather than
11 arbitrary.

12 Section VI.B.3 of the Commission's parameters and guidelines for the Health Fee
13 Elimination Program pertains to "Allowable Overhead Cost": "Indirect costs may be claimed in
14 the manner described by the State Controller in his claiming instructions." The Controller's
15 claiming instructions specific to the Health Fee Elimination Program do not mention indirect
16 costs, but the general claiming instructions in the Controller's Mandated Cost Manual for
17 Community Colleges provides: "A CCD may claim indirect costs using the Controller's
18 methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a
19 mandated program's P's & G's, a district may alternately choose to claim indirect costs using
20 either (1) a federally approved rate prepared in accordance with Office of Management and
21 Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.
22 [¶] The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting
23 principles as they apply to mandated cost programs. The objective is to determine an equitable
24 rate to allocate administrative support to personnel who performed the mandated cost activities.
25 The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and
26 operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all
27 CCD's mandated cost programs. . . . "

28

1 Under these claiming instructions, a community college is given a choice of claiming
2 its indirect costs of providing student health services in one of three ways: using the Controller's
3 methodology which is designed to be consistent with the OMB Circular A-21 and determine an
4 equitable rate, using a federally approved rate prepared in accordance with OMB Circular A-21,
5 or using a flat 7% rate. If the community college is not required to obtain federal approval of a
6 rate prepared under OMB Circular A-21; it may instead use one of the other methods of claiming
7 its indirect costs.

8 Notably, petitioners do not object to the option of a rate prepared under OMB
9 Circular A-21 as a means of claiming indirect costs. They object only to the requirement of
10 federal approval of the rate. This requirement, however, appears to provide independent
11 verification that the rate has been properly prepared under OMB Circular A-21, is reasonable and
12 not excessive.

13 --*"Health Fee Elimination Program, Health Fee Rule"*

14 Petitioners challenge the Controller's policy of reducing community college districts'
15 claims for reimbursement of their student health service costs by the amount of fees the districts
16 are statutorily authorized to require students to pay. Petitioners contend that the policy
17 misapplies the parameters and guidelines adopted by the Commission for the program by treating
18 the fees as cost savings even when a community college does not require student to pay the fees.
19 Petitioners are incorrect.

20 Section VIII of the parameters and guidelines for the Health Fees Elimination
21 Program provide: "Any offsetting savings the claimant experiences as a direct result of this
22 statute must be deducted from the costs claimed. In addition, reimbursement for this mandate
23 received from any source, e.g., federal, state, etc., shall be identified and deducted from this
24 claim. This shall include the amount of \$7.50 per full-time student per semester, \$5.00 per full-
25 time student for summer school, or \$5.00 per full-time student per quarter, as authorized by
26 Education Code section 72246(a). This shall also include payments (fees) received from
27 individuals other than students who are not covered by Education Code Section 72246 for health
28 services."

1 Consistent with Section VIII of the parameters and guidelines, paragraph 6 of the
2 Controller's claiming instructions for the Health Fees Elimination Program provides: "Eligible
3 claimants will be reimbursed for health service costs at the level of service provided in the
4 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees
5 authorized per Education Code § 76355."

6 Thus, the Controller's claiming instructions properly reflect the treatment of student
7 health fees in the parameters and guidelines as reimbursement that offsets the costs incurred by
8 the community colleges in providing student health services. Further, both the parameters and
9 guidelines and the claiming instructions reflect the principle of state mandated costs, that costs
10 are not mandated by the state to the extent that a local agency or school district has the authority
11 to levy fees sufficient to pay for the mandated program. (Gov. Code § 17556, subd. (d).)

12 *--Delayed initiation and completion of audits*

13 Petitioners contend that the Controller has a policy of initiating an audit of a state-
14 mandated reimbursement claim on the last day of the three-year limitations period set forth in
15 Government Code section 17558.5 by notifying a claimant by phone of the Controller's intent to
16 initiate an audit. Further delays ensue, according to petitioners, when the Controller fails to
17 move forward on an audit, once initiated, for extended periods of time. Petitioners characterize
18 these delays as arbitrary and violative of applicable auditing standards. However, the Controller
19 has denied having a policy of initiating audits by phone on the last day of the limitations period
20 or delaying an audit thereafter, and petitioners have not provided evidence to establish any
21 abusive delays by the Controller.

22 The court concludes that the Controller's policies and practices challenged by
23 petitioners are not arbitrary and capricious.

24 Underground regulation?

25 Under the APA, a regulation is defined as a rule adopted by a state agency to
26 implement, interpret and make specific the law which the agency enforces or administers. (Gov.
27 Code § 11342.600.) Such a rule has two principal identifying characteristics: First, the agency
28 must intend its rule to apply generally to a certain class of cases rather than to a specific case.

1 Second, the rule must implement, interpret, or make specific the law enforced or administered by
2 the agency or govern the agency's procedure. (*Morning Star Co. v. State Bd. of Equalization*
3 (2006) 38 Cal.4th 324, 333-334, citing *Tidewater Marine Western, Inc. v. Bradshaw* (1996) 14
4 Cal.4th 557, 571.) If a rule meets both of these characteristics, it must be adopted in accordance
5 with specified procedures, including public notice, public comment and review by the Office of
6 Administrative Law for consistency with the law, clarity and necessity. (See Gov. Code § 11346,
7 subd. (a).)

8 The contemporaneous source document rule appears to be, as petitioners contend, a
9 regulation within the meaning of the APA with respect to two of the state-mandated programs
10 identified by petitioners in this litigation. The rule set forth in the Controller's claiming
11 instructions -- requiring that reimbursement claims for the salaries of employees performing
12 mandated activities be supported by source documents which record the employees' hours spent
13 in the activities at or near the time of the activities -- applies generally to the auditing of
14 reimbursement claims under the Collective Bargaining and Intradistrict Attendance Programs;
15 the Controller's auditors have no discretion to judge on a case by case basis whether to apply the
16 rule. Further, the rule implements, interprets and makes specific the Controller's responsibility
17 under subdivision (d)(2) of Government Code section 17561, to audit reimbursement claims to
18 verify the actual amount of mandated costs. The rule also implements and makes specific the
19 Controller's implied constitutional authority to audit all claims against the state.² And because
20 the rule has not been adopted as a regulation in compliance with the APA rule-making
21 procedures, the rule is an underground and unenforceable regulation.

22 Anomalously, the contemporaneous source document rule does not appear to be, as
23 petitioners contend, a regulation within the meaning of the APA with respect to two of the other
24 state-mandated programs identified by petitioners in this litigation, the School District of Choice

25 ² The Controller is an elected constitutional state officer. (Cal. Const., art. V, § 11) Because money may be
26 drawn from the Treasury only through an appropriation made by law and upon a Controller's duly drawn warrant
27 under article XVI, section 7 of the California Constitution, the Controller must concur in all expenditures from the
28 State Treasury and has implied constitutional authority to audit all claims against the state. (71 Ops.Cal.Atty.Gen.
275, 282, discussing Cal Const. art. XVI, § 7.) This implied authority is expressly set forth in Government Code
section 12410. "... The Controller shall audit all claims against the state and may audit the disbursement of any
state money, for correctness, legality, and for sufficient provisions of law for payment. ..."

1 Program and the Emergency Procedures, Earthquake Procedures and Disasters Program. In these
2 two programs, the applicable parameters and guidelines adopted by the Commission and
3 currently in effect, expressly set forth the source document rule, and the Controller, in deriving
4 claiming instructions from the parameters and guidelines pursuant to Government Code section
5 17558, simply restates the rule and is not implementing, interpreting, or making specific either
6 subdivision (d)(2) of Government Code section 17561 or his constitutional auditing authority.
7 (See *Tidewater Marine Western, Inc. v. Bradshaw*, *supra*, 14 Cal.4th at p. 571 (policy manual
8 that is no more than a restatement or summary, without commentary, of an agency's prior
9 decisions in specific cases is not regulation).) In this circumstance, the source document rule is
10 not an unenforceable underground regulation, and the Controller may use it in auditing school
11 districts' reimbursement claims.

12 Similarly, the Health Fee Rule, reducing community colleges districts'
13 reimbursement claims by the amount of the fees the districts have authority to charge students for
14 health services, is not a regulation within the meaning of the APA. The Health Fee Rule instead
15 restates the applicable parameters and guidelines without interpretation or implementation of the
16 law administered or enforced by the Controller. Thus, the Controller is not required to adopt the
17 rule as a regulation under the APA in order to use it in auditing state-mandated reimbursement
18 claims.

19 The Federal Approval Rule, requiring federal approval of an indirect cost rate
20 prepared under OMB Circular A-21, does not appear to apply generally to claims for
21 reimbursement under the Health Fee Elimination Program. Rather, the rule appears to provide a
22 means of verifying the accuracy of an indirect cost rate prepared under OMB Circular A-21,
23 which constitutes but one of three ways provided in the Controller's claiming instructions for a
24 community college district to claim indirect costs of providing health services to students. The
25 federal approval requirement is no more a rule of general application than the OMB Circular
26 A-21 methodology, the Controller's methodology, or the flat 7% approach that a community
27 college can choose or not choose to use in claiming indirect costs. Thus, the requirement of
28

1 federal approval does not impose any general standard upon the reimbursement claims of
2 community colleges and does not constitute a regulation within the meaning of the APA.

3 Finally, the Controller's Reimbursable Cost Index is not a regulation. The document
4 contains an assortment of background information about statutory mandates and their
5 amendment; updates on parameters and guidelines; items to verify during particular audits of
6 reimbursement claims; recommended approaches and data relevant to auditing particular
7 reimbursement issues; and resolutions of particular issues. Further, it is unclear whether and the
8 extent to which any such resolutions bind the discretion of the Controller's auditors in their
9 prospective auditing of reimbursement claims. (Cf. *Tidewater Marine Western, Inc. v.*
10 *Bradshaw, supra*, 14 Cal.4th at p. 571 (interpretations arising in course of case-specific
11 adjudication are not regulations, though they may be persuasive as precedents in similar cases).)

12 Controller's Conflicting Capacity As Commission Member?

13 Petitioners contend that the Controller, in his capacity as a governmental auditor, is
14 bound by standards of independence and impartiality for governmental auditors (i.e., Generally
15 Accepted Government Auditing Standards promulgated by the United States General Accounting
16 Office, American Institute of Certified Accountants Code of Professional Standards, and
17 California Board of Accountancy Regulations). In petitioners' view, these professional standards
18 of independence for auditors disqualify him from properly sitting as a member of the
19 Commission on State Mandates when it hears and decides appeals challenging the findings of his
20 auditors reducing state-mandated reimbursement claims: in this dual capacity of auditor and
21 commission member, petitioners claim the Controller is biased or appears to be biased in favor of
22 his auditors' findings and violates professional standards of independence. Petitioners seek
23 declaratory and mandate relief requiring the Controller to comply with the professional standards
24 of independence and cease participation in incorrect reduction claims pending before the
25 Commission.

26 The professional standards cited by petitioners have no apparent basis in statutory or
27 constitutional law giving rise to an official duty of the Controller which is enforceable by the
28 court in this proceeding. The case might be different if petitioners were to contend that the

1 Controller's participation in proceedings before the Commission violated constitutional due
2 process claims. However, petitioners have expressly disclaimed any such contention.

3 For the foregoing reasons, the court will grant judgment (1) declaring that the
4 contemporaneous source document rule operates as an underground regulation in audits of state-
5 mandated reimbursement claims under the Collective Bargaining Program and the Intradistrict
6 Attendance Program and (2) granting a writ of mandate requiring the Controller to refrain from
7 using the contemporaneous source document rule in any audit of state-mandated reimbursement
8 claims under the Collective Bargaining Program and the Intradistrict Attendance Program unless
9 and until the rule is adopted as a regulation in compliance with the rule-making procedures of the
10 APA, as an amendment of the parameters and guidelines applicable to those two programs, or as
11 an amendment to the statutes governing the Controller's responsibilities for auditing state-
12 mandated reimbursement claims. In all other respects, petitioners' claims for relief are denied.

13 Counsel for petitioners is directed to prepare a proposed judgment and a proposed
14 writ of mandate, present the judgment and the writ to counsel for the Controller for approval as
15 to form, and submit the judgment and writ to the court for signature and entry.

16 Dated: August 14, 2008



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LLOYD G. CONNELLY
JUDGE OF THE SUPERIOR COURT

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(C.C.P. Sec. 1013a(4))

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Superior Court of California,
County of Sacramento

Dated: August 15, 2008

By: C. BEEBOUT, *C. Beebout*
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Evelyn, Inc., v. California Emp. Stab. Com. , 48 Cal.2d 588

[Sac. No. 6673. In Bank. May 24, 1957.]

EVELYN, INCORPORATED (a Corporation) et al., Appellants, v. CALIFORNIA EMPLOYMENT STABILIZATION COMMISSION et al., Respondents.

COUNSEL

Homer E. Geis and Robert A. Waring for Appellants.

Edmund G. Brown, Attorney General, Irving H. Perluss, Assistant Attorney General, and William L. Shaw, Deputy Attorney General, for Respondents.

OPINION

SHENK, J.

This is an appeal by the plaintiffs from a judgment for the defendants in an action to recover unemployment insurance taxes paid under protest.

The plaintiff corporation, Evelyn, Incorporated, was organized in 1939 and the plaintiffs Evelyn Morris and Ernest Goveia became the sole stockholders. Thereafter, and during [48 Cal.2d 590] the years involved, 1942 through 1945, they conducted a dry cleaning business. They were elected as officers of the corporation and operated and managed the business by mutual consent, but the usual corporate meetings were not held, nor were the usual corporate records maintained. However, the corporate franchise tax and both state and federal corporate income taxes were paid each year. No salaries or dividends were officially declared, but the stockholders withdrew profits on an agreed basis and advanced personal funds when necessary to maintain the business. Both business and personal bills were paid from the business income. A payroll account was kept but the names of neither Ernest Goveia nor Evelyn Morris appeared thereon. However, in filing federal income withholdings and social security returns, the corporation made payments in behalf of Mr. Goveia and Mrs. Morris as if they were employees.

Prior to 1946 the corporation made no state unemployment insurance tax returns, but beginning that year returns were made in which Mr. Goveia and Mrs. Morris were named as employees. In 1950 a deficiency assessment was imposed by the defendant California Employment Stabilization Commission for unemployment insurance contributions for the years 1942 through 1945. During the entire period involved an employer must have had a minimum of four employees in order to be subject to the provisions of the Unemployment Insurance Law. (Unemployment Insurance Act, § 9, as amended Stats. 1937, ch. 740, § 1, p. 2055; Stats. 1945, ch. 545, § 1, p. 1082, ch. 942, § 1, p. 1776.) Unless Mr. Goveia and Mrs. Morris are to be considered as employees during that period the corporation did not have four employees and the assessment was improperly levied.

[1] The trial court found that "each of Goveia and Morris received compensation from the corporation for their services; that such compensation received by Goveia and Morris from the corporation is wages. ..." This finding is supported by substantial evidence and the court properly concluded that the compensation received constituted "wages with reference to the provisions of the Unemployment Insurance Act and subject to tax or contribution under the said Act." To hold now as a matter of law that Mr. Goveia and Mrs. Morris were not employees would be to disregard the corporate entity to suit the convenience and purpose of the stockholders. [2] Certainly they should not be permitted to assert the employer-employee

relationship in seeking benefits conferred by law, including coverage under the federal social security program [48 Cal.2d 591] and at the same time to deny the existence of such a relationship in order to avoid obligations imposed by other laws. (See *Higgins v. Smith*, 308 U.S. 473, 477 [60 S.Ct. 355, 84 L.Ed. 406]; *California Emp. Com. v. Butte County etc. Assn.*, 25 Cal.2d 624, 636- 637 [154 P.2d 892].)

The plaintiffs next contend that the assessment or at least a portion thereof was barred by the statute of limitations. As stated, the tax was assessed in 1950 for taxes due for the years 1942 through 1945. The law in effect prior to September 15, 1945, provided for an assessment against employer units which had failed to make the required returns, but limited such assessments as follows: "... provided, that in the absence of an intent to evade the provisions of this act such assessment must be made and notification given to the employer as hereinafter provided within three years from the date on which the contribution liability included in the assessment became due." (Gen. Laws, Act 8780d, § 45.5; Stats., 1943, p. 3054.) In 1945 section 45.5 was amended, effective September 15, 1945, to provide in subparagraph (f) as follows: "Except in the case of failure without good cause to file a return, fraud or intent to evade this act or the authorized rules and regulations, every notice of assessment shall be made within three years. ..." (Stats. 1945, p. 1097.)

As no intent to evade was put in issue it appears that under the 1943 Act a three year statute of limitation would have been in effect. [3] But under the 1945 Act there is no limitation on assessments for those delinquencies due, among other things, to a "failure without good cause to file a return." In the present case the trial court expressly found that there was no good cause why the plaintiff corporation failed to file a return. The plaintiffs contend that good cause exists for their failure and they refer to decisions which define "good cause" as to applications such as here not involved. The record in this case reveals no set of circumstances which would justify a finding of good cause for failure to file the returns. A bona fide but mistaken belief that the law does not require a particular course of conduct does not constitute good cause for a failure to comply therewith.

From the foregoing it is apparent that if the 1943 Act is applicable to any portion of the period in question, the assessment cannot be enforced as to that portion. But if the 1945 Act is applicable to all or any portion of the period, that portion of the assessment to which the act applies can and should be enforced. [48 Cal.2d 592]

Under the provisions of the acts both before and after September 15, 1945, the contributions required from an employer subject to the tax became due on the first day of the calendar month following the close of each calendar quarter. (Stats. 1943, p. 3037; Stats. 1945, p. 1095.) It is clear, therefore, that the contribution becoming due on the first day of October, 1945, for the third calendar quarter in 1945, and the contribution becoming due on the first day of January, 1946, for the fourth calendar quarter of 1945, were subject to the 1945 act and the assessment was properly levied as to those contributions.

The theory by which the defendants seek to make the 1945 act applicable to the remainder of the assessment is that before any action is barred by the statute the Legislature has the power to extend the period prescribed therein. [4] The extension of the statutory period within which an action must be brought is generally held to be valid if made before the cause of action is barred. (*Weldon v. Rogers*, 151 Cal. 432 [90 P. 1062].) The party claiming to be adversely affected is deemed to suffer no injury where he was under an obligation to pay before the period was lengthened. This is on the theory that the legislation affects only the remedy and not a right. (*Mudd v. McColgan*, 30 Cal.2d 463 [183 P.2d 10]; *Davis & McMillan v. Industrial Acc. Com.* 198 Cal. 631 [246 P. 1046, 46 A.L.R. 1095]; 31 Cal.Jur.2d 434.) An enlargement of the limitation period by the Legislature has been held to be proper in cases where the period had not run against a corporation for additional franchise taxes (*Edison Calif. Stores, Inc. v. McColgan*, 30 Cal.2d 472 [183 P.2d 16]), against an individual for personal income taxes (*Mudd v. McColgan*, supra, 30 Cal.2d 463), and against a judgment debtor (*Weldon v. Rogers*, supra, 151 Cal. 432). [5] It has been held that unless the statute expressly provides to the contrary any such enlargement applies to matters pending but not already barred. (*Mudd v. McColgan*, supra, 30 Cal.2d 463.)

The foregoing statement of the law is not disputed by the plaintiffs. They contend, however, that the change was more than a mere extension of the period of time in which an assessment might be levied; that the change required that the corporation be able to establish that it had good cause for not filing a return; that while it might have been able to show good cause had it been required to do so during the period in question it could not conveniently do so at the time of the assessment and after the events which gave rise to the obligation; that the change therefore constituted the creation of new [48 Cal.2d 593] obligations and the imposition of new duties, the exaction of new penalties not specifically provided for in the new legislation and the impairment of vested rights which they might assert in an action for the recovery of the assessment.

It should be borne in mind that the obligation which the commission sought to enforce was not one which arose out of the 1945 Act in altering the applicable statute of limitations, but rather one which arose out of provisions of the Unemployment Insurance Act existing at the time the corporation failed to comply therewith. [6] And where, as here, the Legislature properly could have extended the period of limitations as to all obligations surviving on September 15, 1945, certainly it could have imposed a less onerous burden on those obligors by providing a means of escape to those who had good cause

for their failure to comply with existing law. The plaintiffs cannot be heard to complain that because they now can make no showing of good cause they have thus been deprived of vested rights which would enable them to successfully maintain this action. They were never possessed of rights, vested or otherwise, which were entitled to the protection asserted by the plaintiffs. Furthermore, no showing is made by them as to the manner in which the corporation's failure to comply with the law might have been justified at the time the obligations were incurred, or why such a showing became an added burden by lapse of time.

The plaintiffs seek to establish the impropriety of the assessment for the first two calendar quarters of 1942 for an additional reason. They contend that the contributions for those quarters became due on the first days of April and July of that year. (See Stats. 1943, p. 3037.) It may be assumed that in such a case the three year period of limitations would have run prior to the effective date of the 1945 Act on September 15 of that year and the collection of the amounts due would have been barred. [7] The commission contends, however, that the contributions for those two calendar quarters did not become due until after the 15th day of September, 1942, and that the obligations still survived at the time the period was extended on the 15th day of September, 1945. This contention is based on provisions of the law which define employers subject to the Unemployment Insurance Act, and it is claimed that the plaintiff corporation did not become subject to the act until the 20th of September, 1942, for all prior contributions otherwise due for the year 1942. [48 Cal.2d 594]

Section 9 of the Unemployment Insurance Act as it read prior to September 15, 1945, provided that " 'Employer' means: (a) Any employing unit, which for some portion of a day, ... in each of twenty different weeks, whether or not such weeks are or were consecutive, has within the current calendar year or had within the preceding calendar year in employment four or more individuals, irrespective of whether the same individuals are or were employed in each such day. ..." (Stats. 1937, p. 2055.) It appears from the record that the plaintiff corporation completed its 20th week of qualifying employment on September 20, 1942. There is nothing to indicate that prior to that time the corporation was an employer subject to the tax. Accordingly, it could not have incurred any tax liability prior to that time, and on the first days of the months following the first two calendar quarters in 1942 no tax could have become due and payable on which the statute might have run. The plaintiffs claim that the corporation was qualified from the beginning of the year 1942 because of its employment record in the prior calendar year. But there is no evidence to show the corporation's employment record in 1941, and the plaintiffs were required to make such a showing if reliance were to be placed thereon as controlling.

It is contended by the plaintiffs that the provision relied on by the commission is one dealing only with the definition of "employer" and has no bearing on the question of when a contribution becomes due and payable. The contention may not be sustained. Obviously a contribution cannot become due and payable from a corporation before it qualifies as an employer. A construction in accord with this view was incorporated by the Employment Commission in its rule 37.6, wherein it was provided: "An employing unit upon becoming a subject employer during any calendar year shall file with the Commission within fifteen days thereafter, quarterly contributions and earnings reports for each completed quarter in that calendar year.

"Contributions for these quarters are due at the end of the quarter in which the employer became subject. ..." (Rules and Regulations on the California Unemployment Insurance Act, Rule 37.6 [1940].) The Employment Commission was expressly authorized to "adopt, amend or rescind regulations for the administration of this act. ..." (Stats. 1939, p. 3007.) The foregoing rule would appear to be within the power thus granted.

In recognition of the weight which may be accorded administrative [48 Cal.2d 595] interpretations and practices, as well as the plain meaning of the statutory language itself, it must be concluded that contributions from the plaintiff corporation for the first two calendar quarters of 1942 did not become due and payable until after the 20th of September, 1942; that the three-year period of the statute of limitations had not expired on the 15th day of September, 1945, as to those contributions, and that the period was properly extended as to contributions for those quarters as well as all other quarters involved in the assessment.

The judgment is affirmed.

Gibson, C.J., Carter, J., Traynor, J., Schauer, J., Spence, J., and McComb, J., concurred.

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Life Savings Bank v. Wilhelm (2000) 84 Cal.App.4th 174 , 100 Cal.Rptr.2d 657

[No. E025950. Fourth Dist., Div. Two. Oct. 13, 2000.]

LIFE SAVINGS BANK, Plaintiff and Appellant, v. TOM F. WILHELM et al., Defendants and Respondents.

(Superior Court of Riverside County, No. 91285, Lawrence W. Fry, Judge.)

(Opinion by Ramirez, P. J., with McKinster and Gaut, JJ., concurring.)

COUNSEL

Hemar & Rousso and Kenneth G. Lau for Plaintiff and Appellant.

Law Offices of Thurman W. Arnold III, Thurman W. Arnold III; and Timothy L. Ewanyshyn for Defendants and Respondents. [84 Cal.App.4th 175]

OPINION

RAMIREZ, P. J.-

Plaintiff Life Savings Bank (Life) appeals from an order of the trial court denying its request for relief from mistake, inadvertence [84 Cal.App.4th 176] and/or excusable neglect under Code of Civil Procedure section 473. fn. 1 Life missed the filing deadline provided in section 726, subdivision (b), for its application for a hearing to determine the fair value of real property after a foreclosure sale in order to obtain a money judgment for the deficiency. Concurrently with filing its late application, Life filed a motion under section 473 for relief from its tardy filing. The trial court held that section 726, subdivision (b)'s three-month period for filing an application for a fair value hearing is essentially a statute of limitations and therefore relief under section 473 was not available. The trial court refused to hear Life's section 473 motion for relief on its merits and, finding it moot, declined to hear the application for a fair value hearing. Life appeals, claiming that the trial court erred in refusing to hear its motion for relief under section 473 on its merits, because section 726, subdivision (b) is merely a procedural time line and does not act as a statute of limitations.

Facts and Procedural History

On November 25, 1992, Life entered into two promissory notes with defendants Tom F. Wilhelm and Teresa A. Felix Wilhelm (the Wilhelms), whereby Life agreed to loan them a total of \$184,000. Each loan was secured by a deed of trust on a separate parcel of improved real property. The Wilhelms defaulted on their notes and Life filed an action for judicial foreclosure on September 6, 1996. On December 16, 1997, the parties entered into a stipulation for entry of judgment of judicial foreclosure. The trial court entered judgment based upon the stipulation the same day. Both the stipulation and the judgment indicate that the Wilhelms agree that they are personally liable for the payment of the amounts secured by the deeds of trust and that a deficiency judgment may be ordered against them.

On July 14, 1998, Life filed a writ of sale for the real property. Then, on April 8, 1999, the sheriff's sale took place. Life was the highest bidder and obtained the properties for a total of \$170,000. On July 19, 1999, Life concurrently filed a motion to allow it to have a hearing on its tardy application for a fair value hearing, as well as the application for the fair value hearing itself. As indicated above, the trial court found that because section 726, subdivision (b) imposed a statute of limitations,

Life could not seek relief under section 473. The trial court therefore declined to rule on the merits of the section 473 motion and declined to rule on the application for a fair value hearing. This appeal followed.

Discussion

[1a] Section 473 allows a court, in its discretion, to relieve a party from "a judgment, dismissal, order, or other proceeding taken against him or her [84 Cal.App.4th 177] through his or her mistake, inadvertence, surprise, or excusable neglect." (*Id.*, subd. (b).) However, section 473 does not provide relief from such errors that result in the running of the applicable statute of limitations. (*Carlson v. Department of Fish & Game* (1998) 68 Cal.App.4th 1268, 1279 [80 Cal.Rptr.2d 601]; *Castro v. Sacramento County Fire Protection Dist.* (1996) 47 Cal.App.4th 927, 929, 934 [55 Cal.Rptr.2d 193].)

Section 726, subdivision (b) provides, in part, that "[i]n the event that a deficiency is not waived or prohibited and it is decreed that any defendant is personally liable for the debt, then upon application of the plaintiff filed at any time within three months of the date of the foreclosure sale and after a hearing thereon at which the court shall take evidence and at which hearing either party may present evidence as to the fair value of the real property or estate for years therein sold as of the date of sale, the court shall render a money judgment against the defendant or defendants for the amount by which the amount of the indebtedness with interest and costs of levy and sale and of action exceeds the fair value of the real property or estate for years therein sold as of the date of sale." It is undisputed that Life did not file its application for a fair value hearing until July 19, 1999, some 11 days after the expiration of the three-month period allowed by section 726. The sole issue on appeal is whether the three-month period acts as a statute of limitations such that no relief can be had under section 473 for mistake, inadvertence or excusable neglect. This being a pure question of law, we review the trial court's decision de novo. (*California Teachers Assn. v. San Diego Community College Dist.* (1981) 28 Cal.3d 692, 699 [170 Cal.Rptr. 817, 621 P.2d 856]; *Diamond Benefits Life Ins. Co. v. Troll* (1998) 66 Cal.App.4th 1, 5 [77 Cal.Rptr.2d 581].)

[2] A statute of limitation prescribes the time period beyond which suit may not be brought. (*Utah Property & Casualty Ins. etc. Assn. v. United Services Auto. Assn.* (1991) 230 Cal.App.3d 1010, 1025 [281 Cal.Rptr. 917].) Statutes of limitations are distinguished from procedural limits governing the time in which parties must do an act because they fix the time for commencing suit. (3 Witkin, Cal. Procedure (4th ed. 1996) Actions, § 418, p. 527.) [1b] The question we must consider, therefore, is whether section 726, subdivision (b) fixes the time in which a party may bring an action. Our reading of the plain language of the statute causes us to conclude that it does. A party who is entitled to seek a deficiency judgment must file an application within three months of the foreclosure sale or no money judgment for a deficiency can be obtained. (§ 726, subd. (b).)

In reaching our conclusion we are supported by cases that have interpreted section 580a as constituting a statute of limitations. (See, e.g., *Citrus State Bank v. McKendrick* (1989) 215 Cal.App.3d 941, 943 [263 Cal.Rptr. 781]; *California Bank v. Stimson* (1949) 89 Cal.App.2d 552 [201 P.2d 39]; *Ware v. Heller* (1944) 63 Cal.App.2d 817, 823-825 [148 P.2d 410].) As does section 726, subdivision (b), which applies to judicial foreclosures, section 580a provides that in the case of nonjudicial foreclosures, a creditor seeking a money judgment for a deficiency must bring an action seeking a deficiency judgment within three months of the sale of the security. (See *Citrus State Bank v. McKendrick*, *supra*, 215 Cal.App.3d at p. 945 [§§ 580a and 726 both limit the time in which to seek a deficiency judgment to three months after foreclosure sale] and *Coppola v. Superior Court* (1989) 211 Cal.App.3d 848, 863, fn. 8 [259 Cal.Rptr. 811] [time bar in § 580a for nonjudicial foreclosure has its equivalent for judicial foreclosure in § 726, subd. (b)].) Further, the fact that the policies behind the two sections, and indeed the entire statutory scheme regarding the foreclosure of mortgages, are the same, bolsters the conclusion that they should be interpreted in a similar fashion. Essentially they both seek to lighten the burden of trust debtors and to prevent excessive recoveries by secured creditors. (*Kirkpatrick v. Westamerica Bank* (1998) 65 Cal.App.4th 982, 986-987 [76 Cal.Rptr.2d 876]; *Citrus State Bank v. McKendrick*, *supra*, 215 Cal.App.3d at p. 947; *Roseleaf Corp. v. Chierighino* (1963) 59 Cal.2d 35, 40 [27 Cal.Rptr. 873, 378 P.2d 97]; *California Bank v. Stimson*, *supra*, "89 Cal.App.2d at pp. 554-555.)

Thus, we conclude that section 726, subdivision (b) provides a three-month statute of limitations in which a party seeking a deficiency judgment must file an application for a fair value hearing and a determination of the amount of the deficiency. The trial court did not err in holding that Life was not entitled to seek relief under section 473 for its failure to meet the three-month deadline.

Life argues that section 726, subdivision (b) cannot be construed as a statute of limitations because a judgment in a judicial foreclosure is a multipart judgment comprised of both the judgment for the sale of the security and the judgment for the deficiency. Therefore, the three-month period is merely "intended to provide administrative convenience and expediency to the process of completing an already pending judicial foreclosure action" (Italics omitted.) Life argues that this distinguishes section 726, subdivision (b) from section 580a, because the latter applies to the initial court action, while the former applies when an action for foreclosure has already been initiated. We disagree.

Rather than comprising separate "judgments" to a single action, we hold that, for purposes of the statutes of limitations that apply to them, a judgment for judicial foreclosure, which includes a determination that a party has the [84 Cal.App.4th 179] right to seek a deficiency, and the deficiency judgment itself are the product of separate actions. Indeed, contrary to Life's argument, a deficiency judgment is not a necessary part of an action for judicial foreclosure. (See, e.g., *Ware v. Heller*, *supra*, 63 Cal.App.2d at p. 823 [while action to recover deficiency is founded on instrument secured by a deed of trust, action to recover deficiency may not be maintained until after security is exhausted].) A deficiency judgment need only be sought if the proceeds of the judicial foreclosure are insufficient to cover the secured obligation. Logically then, an action seeking a deficiency is separate from an action seeking the sale of security through judicial foreclosure.

Life cites *Korea Exchange Bank v. Yang* (1988) 200 Cal.App.3d 1471 [246 Cal.Rptr. 619] in support of its claim that an action for a deficiency is not a separate action. While the court in that case did refer to the deficiency action as a "motion," and concluded that notice of the deficiency "motion" need not be given to debtors whose default was taken in the foreclosure action, it did not hold that the deficiency action was part of the judicial foreclosure action, nor did it hold that section 726, subdivision (b) was not a statute of limitations.

Life also cites *United California Bank v. Tijerina* (1972) 25 Cal.App.3d 963 [102 Cal.Rptr. 234], wherein the court referred to actions under section 726 as two-stage proceedings. In that case, a debtor failed to disclose the existence of additional security in the foreclosure action and the creditors obtained a judgment indicating they were entitled to seek a deficiency judgment. The court held that the debtor was precluded from asserting the defense of failure to exhaust all security first in the deficiency action because the issues of waiver and the creditor's right to seek a deficiency had already been adjudicated in the foreclosure action. (*Id.* at pp. 968-969.) Again however, that court did not hold that the action for the deficiency judgment was part of the foreclosure action and did not consider, and thus reached no conclusion on whether section 726, subdivision (b) acts as a statute of limitations on obtaining a deficiency judgment.

Life also argues that the fact that the trial court retains jurisdiction during the period authorized for a redemption under section 729.010 et seq. necessarily requires us to find that the three-month limit was not meant to be a statute of limitations. We are not persuaded. The debtor's right to redeem is a right related to the foreclosure sale and is entirely separate from the creditor's right to obtain a deficiency judgment. Life has provided no authority, nor are we aware of any, for the proposition that the court cannot maintain jurisdiction over the former, yet lose jurisdiction over matters concerning the latter. [84 Cal.App.4th 180]

Life argues that section 726, subdivision (b) cannot be a statute of limitations because the court in *Florio v. Lau* (1998) 68 Cal.App.4th 637 [80 Cal.Rptr.2d 409] held that it was superseded by another conflicting statute. To the contrary, the court in *Florio* did not find the relevant statutes to be in conflict. Rather, it held that in cases involving mixed collateral of both personal and real property, the three-month limitation period in section 726, subdivision (b) does not apply at all. (68 Cal.App.4th at pp. 646-653.)

Finally, both Life and the Wilhelms advance several equitable points, which they argue support a finding in their favor. However, these equitable considerations do not apply in determining whether or not the three-month period in section 726, subdivision (b) is a statute of limitations. They would only apply if we determined that it was necessary to remand the case for a hearing on Life's motion for relief under section 473, and then would have to be determined by the trial court. Having determined that Life is not entitled to seek relief under section 473, there is no need for us to remand the case to the trial court, and no reason for us to consider the equitable arguments further.

Disposition

The trial court's order is affirmed. Defendants to recover their costs on appeal.

McKinster, J., and Gaut, J., concurred.

FN 1. All further statutory references are to the Code of Civil Procedure.

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City of Long Beach v. Department of Industrial Relations (2004)34 Cal.4th 942 , -- Cal.Rptr.3d --; -- P.3d --

[No. S118450. Dec. 20, 2004.]

CITY OF LONG BEACH, Plaintiff and Respondent, v. DEPARTMENT OF INDUSTRIAL RELATIONS, Defendant and Appellant.

(Superior Court of Los Angeles County, No. BS072516, David P. Yaffe, Judge.)

(The Court of Appeal, Second Dist., Div. Seven, No. B159333, [110 Cal.App.4th 636](#).)

(Opinion by Chin, J., with George, C. J., Baxter, J., Werdegar, J., Brown, J., and Moreno, J., concurring. Dissenting opinion by Kennard, J. (see p. 954).)

COUNSEL

John M. Rea, Chief Counsel, Vanessa L. Holton, Acting Chief Counsel, Steven A. McGinty, Assistant Chief Counsel, Sarah L. Cohen, Acting Assistant Chief Counsel, and Anthony Mischel, Staff Counsel, for Defendant and Appellant.

Althshuler, Berzon, Nussbaum, Rubin & Demain, Stephen P. Berzon, Scott A. Kronland, Dorothea K. Langsam and Victor M. Ortiz-de-Montellano for The State Building and Construction Trades Council of California, AFL-CIO as Amicus Curiae on behalf of Defendant and Appellant.

Cox, Castle & Nicholson, John S. Miller, Jr., and Dwayne P. McKenzie for Center for Contract Compliance as Amicus Curiae on behalf of Defendant and Appellant.

Weinberg, Roger & Rosenfeld, Sandra Rae Benson, Ellyn Moscovitz and M. Suzanne Murphy for California Apprenticeship Coordinators Association, et al., as Amici Curiae on behalf of Defendant and Appellant.

Bill Lockyer, Attorney General, Manuel M. Medeiros, State Solicitor General, Andrea Lynn Hoch, Chief Assistant Attorney General, Louis R. Mauro, Assistant Attorney General, and Douglas J. Woods, Deputy Attorney General, as Amici Curiae on behalf of Defendant and Appellant.

Simpson, Garrity & Innes, Paul V. Simpson and Ronald A. Johnstone for Engineering & Utility Contractors Association as Amicus Curiae on behalf of Defendant and Appellant.

Robert E. Shannon, City Attorney, Daniel S. Murphy, Principal Deputy City Attorney, and Michelle Gardner, Deputy City Attorney, for Plaintiff and Respondent.

Rutan & Tucker, M. Katherine Jenson and Mark J. Austin for 44 California Cities and The League of California Cities as Amici Curiae on behalf of Plaintiff and Respondent.

Nick Cammarota for California Building Industry Association as Amicus Curiae on behalf of Plaintiff and Respondent.

Atkinson, Andelson, Loya, Ruud & Romo, Robert Fried, Thomas A. Lenz and Alice K. Conway for Associated Builders & Contractors of Southern California, Inc., as Amicus Curiae on behalf of Plaintiff and Respondent.

Case, Knowlson, Jordan & Wright, Michael F. Wright and Armen Tamzarian for M&H Realty Partners IV L.P. as Amicus Curiae on behalf of Plaintiff and Respondent.

Stanton, Kay & Watson and James P. Watson for Foundation for Fair Contracting as Amicus Curiae.

Davis, Cowell & Bowe, John J. Davis, Jr., and Andrew J. Kahn for Northern California Mechanical Contractors Association, Los Angeles Chapter National Electrical Contractors Association, Air Conditioning, Refrigeration and Mechanical Contractors Association of Southern California, California Plumbing and Mechanical Contractors Association, California Sheet Metal Contractors National Association and Associated Plumbing and Mechanical Contractors Association as Amici Curiae. [34 Cal.4th 946]

OPINION

CHIN, J.-

[1] In this case, we address the application of the state's prevailing wage law (PWL; see Lab. Code, § 1770 et seq.) fn. 1 to private construction of a \$ 10 million animal control facility in Long Beach (the City). The Society for the Prevention of Cruelty to Animals of Los Angeles (SPCA-LA) built the facility, but it was partly funded by a \$ 1.5 million grant from the City that was expressly limited to project development and other *preconstruction* expenses. Section 1771 requires that "workers employed on public works" be paid "not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the public work is performed"

When the present contract was executed in 1998, "public works" was defined as including "[c]onstruction, alteration, demolition, or repair work done under contract and *paid for in whole or in part out of public funds* ..." (§ 1720, subd. (a), italics added.) As we observe, *after* the agreement was executed, and *after* the City's grant money was used for preconstruction expenses, a 2000 amendment to section 1720, subdivision (a)(1), was adopted to include within the word "construction" such activities as "the design and preconstruction phases of construction," including "inspection and land surveying work," items the City partly funded in this case.

[2] We first consider whether the project here is indeed a "public work" within the meaning of section 1771 and former section 1720. We will conclude, contrary to the Court of Appeal, that under the law in effect when the contract at issue was executed, a project that *private* developers build solely with *private* funds on land leased from a public agency remains private. It does not become a *public* work subject to the PWL merely because the City had earlier contributed funds to the owner/lessee to assist in [34 Cal.4th 947] defraying such "preconstruction" costs or expenses as legal fees, insurance premiums, architectural design costs, and project management and surveying fees.

This conclusion completely disposes of this case. We leave open for consideration at another time important questions raised by the parties, including (1) whether, assuming the project indeed was a "public work" under section 1771, it should be deemed a "municipal affair" of a charter city and therefore exempt from PWL requirements, and (2) whether the PWL is a matter of such "statewide concern" that it would override a charter city's interests in conducting its municipal affairs. Resolution of these important issues is unnecessary and inappropriate here because the present project was not a public work subject to the PWL.

FACTS

The following uncontested facts are largely taken from the Court of Appeal opinion in this case. The Department of Industrial Relations (Department) appeals from a judgment granting a petition for writ of mandate filed by the City. The City had sought to overturn the Department's determination that an animal shelter project financed in part with City funds and built on City lands was subject to the PWL.

In 1998, the City entered into an agreement with SPCA-LA, under which the City agreed to contribute \$ 1.5 million to assist in the development and preconstruction phases of a facility within City limits that would serve as an animal shelter and SPCA-LA's administrative headquarters. It would also provide kennels and office space for the City's animal control department. The agreement required the City's funds to be placed in a segregated account and used only for expenses related to project development, such as SPCA-LA's "investigation and analysis" of the property on which the shelter was to be built, "permit, application, filing and other fees and charges," and "design and related preconstruction costs." SPCA-LA was specifically precluded from using any of the City's funds "to pay overhead, supervision, administrative or other such costs" of the organization.

The City owned the land on which the facility was to be built, but leased it to SPCA-LA for \$ 120 per year. The City in turn agreed to pay SPCA-LA \$ 60 a year as rent for the space occupied by its animal control department. The agreement further

provided it was "interdependent," with lease and lease-back agreements between the parties with respect to the City land on which the project would be built. The agreement further stated that "[i]f either the lease or lease-back is terminated then this agreement shall automatically terminate, without notice." Finally, the agreement provided "[i]f there is a [34 Cal.4th 948] claim relating to the payment of wages arising from the construction described herein," the City shall pay 95 percent of "all costs, expenses, penalties, payments of wages, interest, and other charges related to the claim, including attorneys' fees and court or administrative costs and expenses[.]"

The record shows a portion of the City's financial contribution was spent on such preconstruction expenses as architecture and design (\$ 318,333), project management (\$ 440,524), legal fees (\$ 16,645), surveying (\$ 14,500), and insurance (\$ 23,478). The City estimated that an additional \$ 152,000 in architectural, legal, development and insurance expenses would be required for completion. The dissent observes that some of these additional funds may have been spent after actual construction began. The dissent cites a letter from the City indicating that by the time construction began, some additional funds "had yet to be spent." (Dis. opn., *post*, at p. 958.) The record is unclear, however, if or when such funds were actually paid. But as we previously noted, the City's agreement with SPCA-LA required the City's funds to be used only for project development, design and related preconstruction costs, and the issue before us is whether the term "construction" includes such activities. Assuming some limited City funds were spent *during* construction, the record fails to demonstrate they were used *for* construction.

The project itself was completed in 2001 at a cost of approximately \$ 10 million. Evidence obtained from the SPCA-LA showed the project was intended to serve all of Los Angeles County and parts of Orange County. Animals from all these areas, not just from Long Beach, would be housed at the shelter. In addition, the facility would also house the SPCA-LA's headquarters.

[3] Section 1771 states in relevant part: "[N]ot less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the public work is performed ... shall be paid to all workers employed on public works." In 1998, when the present contract was executed, "public works" was defined as "[c]onstruction, alteration, demolition, or repair work done under contract and paid for in whole or in part out of public funds" (§ 1720, subd. (a), italics added.) The term "construction" was undefined. As discussed below, a 2000 amendment to section 1720, subdivision (a), adopted several years after the City executed its contract with SPCA-LA and made its limited contribution, now includes within "construction" such activities as "the design and preconstruction phases of construction," including inspection and surveying.

Acting on an inquiry by a labor organization, the Department began an investigation to determine whether the project was a "public work" under former section 1720 and was therefore subject to the prevailing wage rates [34 Cal.4th 949] that section 1771 mandated. The City argued that the project was not a public work, but even if it was, the prevailing wage law did not apply because it was strictly a charter city's "municipal affair." The Department concluded the project was a public work and the city's status as a charter city did not exempt it from the PWL. This determination was affirmed on an administrative appeal. The City filed a petition for a writ of mandate under Code of Civil Procedure section 1085 challenging the Department's decision that the PWL applied to the shelter project. The trial court granted the writ, and the Department filed a timely appeal. The Court of Appeal reversed, concluding that (1) the project was a public work under former section 1720 and section 1771, (2) the project was not a municipal affair exempt from the PWL, and (3) even if the project was a municipal affair, the PWL was a matter of statewide concern, precluding exemption under the municipal affairs doctrine. Concluding the shelter project was not a public work as then defined, we will reverse the judgment of the Court of Appeal.

DISCUSSION

[4] Before proceeding with our analysis, we set out some established principles that will help guide our decision. In *Lusardi Construction Co. v. Aubry* (1992) 1 Cal.4th 976 [4 Cal. Rptr. 2d 837, 824 P.2d 643] (*Lusardi*), we spoke regarding the PWL's general intent and scope. We observed that "[t]he Legislature has declared that it is the public policy of California 'to vigorously enforce minimum labor standards in order to ensure employees are not required or permitted to work under substandard unlawful conditions, and to protect employers who comply with the law from those who attempt to gain competitive advantage at the expense of their workers by failing to comply with minimum labor standards.' [Citation.] [¶] The overall purpose of the prevailing wage law is to protect and benefit employees *on public works projects*. [Citation.]" (*Lusardi, supra*, 1 Cal.4th at p. 985, italics added.)

Lusardi continued by observing that "[t]his general objective subsumes within it a number of specific goals: to protect employees from substandard wages that might be paid if contractors could recruit labor from distant cheap-labor areas; to permit union contractors to compete with nonunion contractors; to benefit the public through the superior efficiency of well-paid employees; and to compensate nonpublic employees with higher wages for the absence of job security and employment benefits enjoyed by public employees. [Citations.]" (*Lusardi, supra*, 1 Cal.4th at p. 987.)

[5] In conducting our review, we must exercise our independent judgment in resolving whether the project at issue constituted a "public work" within the meaning of the PWL. (*McIntosh v. Aubry* (1993) 14 Cal.App.4th 1576, 1583-1584 [18 Cal. Rptr. 2d 680] (*McIntosh*)). We have acknowledged [34 Cal.4th 950] that the PWL was enacted to protect and benefit workers and the public and is to be liberally construed. (See *Lusardi, supra*, 1 Cal.4th at p. 985.) The law does, however, permit public agencies to form alliances with the private sector and allows them to enter into leases of public lands and to give financial incentives to encourage private, nonprofit construction projects that provide public services at low cost (see Gov. Code, § 26227; *McIntosh, supra*, 14 Cal.App.4th at p. 1587; *International Brotherhood of Electrical Workers v. Board of Harbor Commissioners* (1977) 68 Cal. App. 3d 556, 562 [137 Cal. Rptr. 372] [lease to private developer to construct oil and gas facilities and pay city-lessor royalties not "public work" under former section 1720]).

[6] "Courts will liberally construe prevailing wage statutes [citations], but they cannot interfere where the Legislature has demonstrated the ability to make its intent clear and chosen not to act [citation]." (*McIntosh, supra*, 14 Cal.4th at p. 1589.) Here, we must determine whether the City's contract with SPCA-LA truly involved "construction" that was paid for in part with public funds.

The City observes that its \$ 1.5 million donation to SPCA-LA was neither earmarked nor used for actual construction of the facility. The City's agreement with SPCA-LA specifically designated the contributed funds for preconstruction costs. Those funds were in fact spent on architectural design, project management, legal fees, surveying fees, and insurance coverage. The City contends that, when the agreement was executed in 1998, "construction" meant only the actual physical act of building the structure.

The City notes that only in 2000, several years *after* the agreement was signed and *after* the City had contributed its funds to the project, did the Legislature amend section 1720, subdivision (a), by adding a sentence stating: "For purposes of this paragraph, 'construction' includes work performed during the design and preconstruction phases of construction including, but not limited to, inspection and land surveying work." (Stats. 2000, ch. 881, § 1.) The City views the foregoing amendment as a prospective *change* in the law, not a simple restatement of existing law.

The Department, on the other hand, argues that the term "construction" would encompass the planning, design, and "pre-building" phases of a project, which would include architectural design, project management, and surveying. The City's financial contribution to the project paid for all these items. In the Department's view, the 2000 amendment to section 1720, subdivision (a), merely clarified existing law. As will appear, we think the City's argument makes more sense. [34 Cal.4th 951]

The Court of Appeal observed that the "[Department's] position is supported by the common meaning of the word 'construction' ..., " citing a dictionary that defines construction as "[t]he act or *process* of constructing." (American Heritage Dict. (2d college ed. 1982) p. 315, italics added; see also *Priest v. Housing Authority* (1969) 275 Cal. App. 2d 751, 756 [80 Cal. Rptr. 145] [construction ordinarily includes "the entire process" required in order to erect a structure, including basements, foundations, and utility connections].) But that definition begs the question whether the construction "process" includes the preconstruction activities involved here. Other dictionaries give the word a more literal interpretation.

[7] For example, Webster's Third New International Dictionary (2002), page 489, gives a primary definition of "construction" as "[t]he act of putting parts together to form a complete integrated object." 3 Oxford English Dictionary (2d ed. 1989), page 794, defines the word as "the action of framing, devising, or forming, by the putting together of parts; erection, building." Thus, contrary to the Court of Appeal's statement, dictionary definitions do not strongly support the Department's position.

The Court of Appeal also relied on the Department's own regulations and rulings interpreting and implementing the PWL. It noted that the Department has defined "construction" as including "[f]ield survey work traditionally covered by collective bargaining agreements," when such surveying is "integral to the specific public works project in the design, preconstruction, or construction phase." (Cal. Code Regs., tit. 8, § 16001, subd. (c).) The total project cost was approximately \$ 10 million. The record does not clearly show whether the minimal (\$ 14,500) surveying work paid for out of the City's donation met the "collective bargaining" and "integral work" elements of the Department regulation. Neither the Court of Appeal nor the briefs explore these aspects of the regulation.

[8] In any event, assuming that regulation applies here, although we give the Department's interpretation great weight (e.g., *People ex rel. Lungren v. Superior Court* (1996) 14 Cal.4th 294, 309 [58 Cal. Rptr. 2d 855, 926 P.2d 1042]), this court bears the ultimate responsibility for construing the statute. "When an administrative agency construes a statute in adopting a regulation or formulating a policy, the court will respect the agency interpretation as one of several interpretive tools that may be helpful. In the end, however, '[the court] must ... independently judge the text of the statute.'" (*Agnew v. State Bd. of*

Equalization (1999) 21 Cal.4th 310, 322 [87 Cal. Rptr. 2d 423, 981 P.2d 52], quoting *Yamaha Corp. of America v. State Board of Equalization* (1998) 19 Cal.4th 1, 7-8 [78 Cal. Rptr. 2d 1, 960 P.2d 1031].) [34 Cal.4th 952]

[9] The Court of Appeal also relied on the Attorney General's opinion citing the Department regulation with apparent approval. (70 Ops.Cal.Atty.Gen. 92, 93-94 (1987).) But the question whether that regulation comported with the PWL was not before the Attorney General, who was asked only whether the PWL applied to engineering firm employees whom the city hired to perform services that the city engineer ordinarily performed. That issue involved determining whether the work was "performed under contract" or "carried out by a public agency with its own forces." (§ 1771.) As the opinion recites, "The inquiry assumes that the work in question is a 'public work' within the meaning" of former section 1720 and section 1771. (70 Ops.Cal.Atty.Gen., *supra*, at p. 93.) Indeed, the Attorney General's conclusion was that the PWL applied to the engineering firm's employees "except with respect to such duties which do not qualify as a public work." (*Id.* at p. 98, italics added.) Thus, the opinion seems inconclusive for our purposes. In any event, as with the Department's own regulations, the Attorney General's opinions are entitled to "considerable weight," but are not binding on us. (E.g., *State of Cal. ex rel. State Lands Com. v. Superior Court* (1995) 11 Cal.4th 50, 71 [44 Cal. Rptr. 2d 399, 900 P.2d 648].)

As noted, the City relies in part on the 2000 postagreement amendment to section 1720, subdivision (a), defining "construction" to include work performed during the project's design and preconstruction phases. The City views the amendment as a change in existing law. It relies on an August 30, 2000, letter from the amendment's author, Senator John Burton, seeking to respond to interested parties' "concerns" regarding its operation. The letter recites that the amendment was "intended only to operate prospectively and therefore will only apply to contracts for public works entered into on and after the effective date of the legislation which will be January 1, 2001." (4 Sen. J. (1999-2000 Reg. Sess.) p. 6371.) The present contract was executed in 1998.

Although letters from individual legislators are usually given little weight unless they reflect the Legislature's *collective* intent (*Quelimane Co. v. Stewart Title Guaranty Co.* (1998) 19 Cal.4th 26, 45-46, fn. 9 [77 Cal. Rptr. 2d 709, 960 P.2d 513]; *Metropolitan Water Dist. v. Imperial Irrigation Dist.* (2000) 80 Cal.App.4th 1403, 1425-1426 [96 Cal. Rptr. 2d 314]), the Burton letter was presented, *prior* to the bill's enactment, to the full Senate, which carried his motion to print it in the Senate Daily Journal. Indeed, the letter is printed and included under the notes to section 1720 in West's Annotated Labor Code. (Historical and Statutory Notes, 44A West's' Ann. Lab. Code (2003 ed.) foll. § 1720, p. 7.) Under these circumstances, we think the letter carries more weight as indicative of probable legislative intent. (See *Roberts v. City of Palmdale* (1993) 5 Cal.4th 363, 377-378 [20 Cal. Rptr. 2d 330, 853 P.2d 496]; *In re Marriage of Bouquet* (1976) 16 Cal.3d 583, 590-591 [128 Cal. Rptr. 427, 546 P.2d 1371].) [34 Cal.4th 953]

[10] Moreover, Senator Burton's remarks conform to the well-established rule that legislation is deemed to operate prospectively only, unless a clear contrary intent appears (e.g., *Myers v. Philip Morris Companies, Inc.* (2002) 28 Cal.4th 828, 840-841 [123 Cal. Rptr. 2d 40, 50 P.3d 751]; *Evangelatos v. Superior Court* (1988) 44 Cal.3d 1188, 1207-1209 [246 Cal. Rptr. 629, 753 P.2d 585], and cases cited). We find in the available legislative history no indication of an intent to apply the amendment retroactively.

The Department, on the other hand, relies on an Assembly Committee on Labor and Employment report indicating, "The bill [amending section 1720] codifies current Department practice by including inspectors and surveyors among those workers deemed to be employed upon public works and by insuring that workers entitled to prevailing wage during the construction phase of a public works project will get prevailing wage on the design and pre-construction phases of a project." (Assem. Com. on Labor and Employment, Rep. on Sen. Bill No. 1999 (1999-2000 Reg. Sess.) as amended Aug. 18, 2000, p. 3.) This language is inconclusive. Although it indicates the proposed legislation will now adopt the Department *practice* as to inspectors and surveyors, it fails to state that such adoption reflects *existing law* or should be applied retroactively to preexisting contracts. Moreover, the same Assembly Committee report notes that "in its current form, this bill also *expands* the definition of 'public works' to include architects, engineers, general contractors and others in their employ *who have not previously been subject to the prevailing wage laws.*" (*Ibid.*, italics added.) This language strongly indicates that the 2000 amendment was more than a simple restatement of existing law.

We also note that the Legislative Counsel's digest to the bill explains that it would "revise the definition of public works by providing that 'construction' includes work performed during the design and preconstruction phases of construction including, but not limited to, inspection and land surveying work." (Legis. Counsel's Dig., Sen. Bill No. 1999 (1999-2000 Reg. Sess.), Stats. 2000, ch. 881, italics added.) The Legislative Counsel also evidently believed that the revision might impose new costs on local government. (*Ibid.*)

[11] The City observes that the United States Secretary of Labor has defined "construction," for purposes of the *federal* prevailing wage law (40 U.S.C. §§ 3141-3148) as: "All types of work done on a particular building or work at the site thereof ... by laborers and mechanics employed by a construction contractor or construction subcontractor" (29 C.F.R. § 5.2(j)(1) (2004).) "Laborers and mechanics" generally include "those workers whose duties are manual or physical in nature

(including those workers who use tools or who are performing the work of a trade), as distinguished [34 Cal.4th 954] from mental or managerial." (29 C.F.R. § 5.2(m) (2004).) This definition seemingly would not cover work done by surveyors, lawyers, project managers, or insurance underwriters, who function before actual construction activities commence.

We have found no case deciding whether surveyors' work constitutes "construction" under federal regulations. California's prevailing wage law is similar to the federal act and shares its purposes. (*Southern Cal. Lab. Management etc. Committee v. Aubry* (1997) 54 Cal.App.4th 873, 882 [63 Cal. Rptr. 2d 106].) Although the Legislature was free to adopt a broader definition of "construction" for projects that state law covers, certainly the fact that federal law generally confines its prevailing wage law to situations involving actual construction activity is entitled to some weight in construing the pre-2000 version of the statute.

The Court of Appeal concluded that the broader interpretation of "construction" in former section 1720, subdivision (a), is "most consistent" with the PWL's purpose, to protect employees and the public. But, of course, no one suggests that had SPCA-LA, a private charitable foundation, funded the entire project, the PWL, which applies only to projects constructed in whole or in part with *public funds*, would nonetheless cover it. Does it make a difference that SPCA-LA received City funds for designing, surveying and insuring, and otherwise managing the project at the preconstruction phase? For all the reasons discussed above, we conclude the project falls outside the PWL's scope. Our conclusion makes it unnecessary to reach the City's alternative contention that the present project was not "done under contract" within the PWL's meaning. (See § 1720, subd. (a).)

CONCLUSION

The PWL does not apply in this case because no publicly funded construction was involved. The judgment of the Court of Appeal is reversed.

George, C. J., Baxter, J., Werdegar, J., Brown, J., and Moreno, J., concurred.

DISSENTING OPINION:

KENNARD, J., Dissenting.--When a construction project is funded in whole or in part by a public entity, California law requires that the workers be paid the local prevailing wage. Here, a city and a charity entered into a contract for construction of a building, and agreed that the city would pay for certain expenses essential to the overall project but would not pay for erection of the building itself. The majority concludes the project was not a public work and therefore not subject to the prevailing wage. I disagree. [34 Cal.4th 955]

I

In 1998, the City of Long Beach (City) contracted with the Society for the Prevention of Cruelty to Animals, Los Angeles (SPCA-LA) for the latter to construct a building that was to contain an animal shelter as well as the SPCA-LA's headquarters and the City's animal control department. The City agreed to contribute \$ 1.5 million to the project (which ultimately cost approximately \$ 10 million) and to lease to the SPCA-LA, at a nominal fee, the six and one-half acres of land on which the facility was to be built.

In December 1999, just after ground was broken and the actual building had begun, a local newspaper reported on the project. This prompted a labor organization to ask the state Department of Industrial Relations (DIR) to investigate whether the project was a public work and therefore subject to the prevailing wage law. In response to the DIR's inquiry, the City explained in a letter written in September 2000 that the SPCA-LA had placed the City's \$ 1.5 million contribution in a segregated account; that roughly \$ 1 million was being used to pay the architects, project managers, lawyers, and surveyors, as well as the insurance costs; the rest would be used for advertising, fundraising, and "startup costs" such as furniture and equipment; and that none of the City's money would be used to pay for the building itself. The City asserted that because its financial contribution would not be used to pay for the building itself, the project was not a public work. The DIR, however, determined that the project was a public work and therefore subject to the prevailing wage law; that ruling was affirmed on administrative appeal. The City challenged that decision in a petition for writ of mandate in the superior court. The court granted the writ, and the DIR appealed. The Court of Appeal reversed the superior court, concluding that the project was a public work.

II

Labor Code section 1771 fn. 1 provides that "all workers employed on public works" costing more than \$ 1,000 must be paid "the general prevailing rate of per diem wages for work of a similar character in the locality in which the public work is performed" When the City and the SPCA-LA contracted to build the animal control facility in question, the version of section 1720, subdivision (a) (former section 1720(a)) then in effect defined "public works" in these words: "*Construction,*

alteration, demolition, or repair work done under contract and *paid for in whole or in part out of public funds ...*." (Stats. 1989, ch. 278, § 1, p. 1359, italics added.) At issue here is what the Legislature meant by the term "construction." That term, which has been in section 1720 since its enactment in 1937, is ambiguous. In a narrow sense it [34 Cal.4th 956] could mean --as the majority concludes--erection of the actual building only. In a broader sense it could mean--as the Court of Appeal concluded--the entire construction project, including the architectural, project management, insurance, surveying, and legal costs paid for by the City here. The parties furnish no legislative history bearing on the intent of the Legislature in 1937, when it used the word "construction" in former section 1720(a). But two principles of statutory interpretation provide guidance, as discussed below.

In construing an ambiguous statute, courts generally defer to the views of an agency charged with administering the statute. "While taking ultimate responsibility for the construction of a statute, we accord 'great weight and respect to the administrative construction' thereof. ... [¶] Deference to administrative interpretations always is 'situational' and depends on 'a complex of factors' ..., but where the agency has special expertise and its decision is carefully considered by senior agency officials, that decision is entitled to correspondingly greater weight" (*Sharon S. v. Superior Court* (2003) 31 Cal.4th 417, 436 [2 Cal. Rptr. 3d 699, 73 P.3d 554], citations & fn. omitted (*Sharon S.*); see also *Styne v. Stevens* (2001) 26 Cal.4th 42, 53 [109 Cal. Rptr. 2d 14, 26 P.3d 343]; *Yamaha Corp. of America v. State Bd. of Equalization* (1998) 19 Cal.4th 1, 11-15 [78 Cal. Rptr. 2d 1, 960 P.2d 1031].)

The Legislature has given the Director of the DIR "plenary authority to promulgate rules to enforce the Labor Code," including "the authority to make regulations governing coverage" under the prevailing wage law. (*Lusardi Construction Co. v. Aubry* (1992) 1 Cal.4th 976, 989 [4 Cal. Rptr. 2d 837, 824 P.2d 643].) When, as here, the meaning of a statutory term is ambiguous and there is no indication of the Legislature's intent regarding its meaning, this court should defer to the DIR's determination based on its "special expertise" (*Sharon S.*, *supra*, 31 Cal.4th at p. 436), so long as that determination was "carefully considered by senior agency officials" (*ibid.*) and is consistent with the DIR's previous decisions. (*Yamaha Corp. of America v. State Bd. of Equalization*, *supra*, 19 Cal.4th at p. 13 [courts should not defer to an administrative agency that has taken a "vacillating position" as to the meaning of the statute in question]).

Here, in a 13-page decision signed by DIR Director Stephen Smith, the DIR concluded that this project was a public work. The DIR's regulations have long stated that surveying work, which the City paid for here, comes within the definition of the term "construction" under former section 1720(a), whether or not it occurs before the actual building process begins, so long as it is "integral to" the project. (Cal. Code Regs., tit. 8, § 16001, subd. (c).) The City does not deny that the work performed by the architect and the project manager--also paid for by the City--was integral to the construction project here. Thus, the DIR's determination that the construction project in question [34 Cal.4th 957] is a public work was carefully considered by a senior agency official and is consistent with the agency's regulations. Therefore, that decision commands great deference.

Also lending support to my conclusion is California's long-standing policy that prevailing wage laws are to be liberally construed in favor of the worker. (*Walker v. County of Los Angeles* (1961) 55 Cal.2d 626, 634-635 [12 Cal. Rptr. 671, 361 P.2d 247]; *McIntosh v. Aubry* (1993) 14 Cal.App.4th 1576, 1589 [18 Cal. Rptr. 2d 680]; *Union of American Physicians v. Civil Service Com.* (1982) 129 Cal. App. 3d 392, 395 [181 Cal. Rptr. 93]; *Melendres v. City of Los Angeles* (1974) 40 Cal. App. 3d 718, 728 [115 Cal. Rptr. 409]; *Alameda County Employees' Assn. v. County of Alameda* (1973) 30 Cal. App. 3d 518, 531 [106 Cal. Rptr. 441].) When, as here, a term in the prevailing wage law can plausibly be construed in two ways, one broad and one narrow, and there is no evidence that the Legislature intended the term's narrow meaning, this court should adopt the term's broader meaning. The Legislature's objectives in enacting the prevailing wage law were these: "to protect employees from substandard wages that might be paid if contractors could recruit labor from distant cheap-labor areas; to permit union contractors to compete with nonunion contractors; to benefit the public through the superior efficiency of well-paid employees; and to compensate nonpublic employees with higher wages for the absence of job security and employment benefits enjoyed by public employees." (*Lusardi Construction Co. v. Aubry*, *supra*, 1 Cal.4th at p. 987.) These purposes will be implemented by applying the prevailing wage law to the project here.

For the reasons given above, the word "construction" in former section 1720(a) refers to work that, in the Court of Appeal's words, is "integrally connected to the actual building and without which the structure could not be built." That includes the costs of surveying, architectural design and supervision, and project management paid for by the City here.

III

The majority acknowledges the two rules of statutory interpretation I just discussed. As applied here, those rules require a broad reading of the word "construction" in former section 1720(a). Yet the majority construes the term narrowly, holding that it does not encompass the expenses paid for by the City here. The majority's reasons are unpersuasive.

The majority repeatedly characterizes as "preconstruction" costs the expenses the City paid for architectural design and supervision, project management, insurance, surveying, and legal services. (Maj. opn., *ante*, at pp. 946, 947, 950, 951, 954.)

To label these expenses as "preconstruction" is [34 Cal.4th 958] misleading. The term implies that all these expenses were incurred *before* the building of the facility began. But, as explained below, that view finds no support in the record.

True, the *surveying* expenses were most likely incurred at the outset of the project, as is customarily the case. But that is not true of the project's management and architectural costs. The SPCA-LA's contract with project manager Pacific Development Services said the latter's duties included "Construction Management of *all phases of construction of the Project.*" (Italics added.) And the SPCA-LA's contract with the architectural firm of Warren Freedendfeld & Associates provided that the firm would "be a representative of and shall advise and consult with the owner *during construction,*" would "visit the site at intervals appropriate to the stage of construction," would "keep the Owner informed of the progress and quality of the Work," and would attempt to "guard the Owner against defects and deficiencies in the Work" as it progressed. (Italics added.) Indeed, the City's September 2000 letter to the DIR (see p. 955, *ante*) when the building phase of the project was well under way, said that of the approximately \$ 540,000 of the City's contribution that was budgeted for project management, \$ 100,000 had yet to be spent; and that of the \$ 360,000 of the City's contribution that was budgeted for architectural fees, \$ 40,000 had yet to be spent. The City's letter also mentioned that smaller portions of the legal and insurance costs had yet to be paid. Thus, the contracts with the project manager and the architect, as well as the City's letter, demonstrate that the City did not pay merely for "preconstruction" costs but also for expenses incurred while the facility was being constructed.

The majority talks at length about an amendment to section 1720(a) that the Legislature enacted in 2000, stating that the term "construction," as used in that section, includes "the design and preconstruction phases of construction." After a thorough review of the legislative history pertaining to the 2000 amendment, the majority concludes that the Legislature did not intend the amendment to apply retroactively. Right. So what? Retroactivity of the 2000 amendment is not at issue here; therefore, the intent of the 2000 Legislature has no bearing here. What is at issue is the intent of the Legislature back in 1937, when it first used the word "construction" to define public works in former section 1720(a). It is the duty of this court, not the 2000 Legislature, to determine the 1937 Legislature's intent, and the views of the 2000 Legislature on the subject are not controlling. As this court said less than two months ago: "[T]he 'Legislature has no authority to interpret a statute. That is a judicial task. The Legislature may define the meaning of statutory language by a present legislative enactment which, subject to constitutional restraints, it may deem retroactive. But it has no legislative [34 Cal.4th 959] authority simply to say what it *did* mean.'" (*McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473 [20 Cal. Rptr. 3d 428, 99 P.3d 1015].)

IV

I would uphold the Court of Appeal's decision that the project here was a public work and thus subject to the prevailing wage law. The majority concludes to the contrary and sees no need to resolve the remaining two issues on which this court granted review: (1) whether the project is a "municipal affair" exempt from the prevailing wage law, and (2) whether the prevailing wage law is a matter of statewide concern that overrides the municipal affair exemption. These are difficult and important questions. I would retain the case to decide them.

FN 1. Further statutory references are to this code unless otherwise indicated.

FN 1. All further statutory citations are to the Labor Code.

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City of Costa Mesa v. McKenzie , 30 Cal.App.3d 763

[Civ. No. 12096. Court of Appeals of California, Fourth Appellate District, Division Two. February 22, 1973.]

CITY OF COSTA MESA, Plaintiff and Appellant, v. ARTHUR R. McKENZIE, Defendant and Respondent

(Opinion by Tamura, J., with Kerrigan, Acting P. J., and Gabbert, J., concurring.) [30 Cal.App.3d 764]

COUNSEL

Roy E. June, City Attorney, and Ellis J. Horvitz for Plaintiff and Appellant.

Barnes, Schag, Johnson & Kennedy and William S. Hunter for Defendant and Respondent. [30 Cal.App.3d 766]

OPINION

TAMURA, J.

This is an action for declaratory relief by the City of Costa Mesa against defendant McKenzie, a retired city employee, for a judicial declaration respecting the city's obligation to pay a disability retirement allowance under city Ordinance No. 64-45. The case was tried on an agreed statement of facts and resulted in a judgment decreeing that McKenzie is entitled to monthly disability benefits under the ordinance in the amount of \$1,109 in addition to \$664.51 per month under the city's retirement plan and \$227.50 per month in workmen's compensation benefits for a total sum of \$2,001.01 per month. The city appeals from the judgment.

The facts are as follows:

Nine years after its incorporation in 1953 as a general law city, Costa Mesa through its city council created an actuarially sound retirement plan for city employees pursuant to Government Code sections 45341-45345. fn. 1

As adopted, the plan only provided for retirement benefits based upon length of service and a specified retirement age. It covered only those employees who volunteered to contribute 7 percent to 10 percent of their monthly wages. Under the plan the monthly benefit was, and remains 1 1/2 percent of the final average salary fn. 2 for each year of service prior to the adoption of the plan and 2 percent for each year of service thereafter. [30 Cal.App.3d 767]

A year later the plan was amended by the addition of a provision for retirement for disability whether work related or otherwise. Monthly benefits under the disability retirement provision were the same as for service retirement except that the salary in effect on the date of disability is used in computing benefits instead of the final average salary. Participation in this portion of the plan was only available to present members of the plan and to future members after five years membership. Only about 100 of the city's 300 employees were covered by the disability provision.

Sometime prior to September 1964 a Newport Beach police officer was killed in the course of his employment and much publicity was given to the financial plight of his widow and children who suffered because of an alleged lack of adequate benefits. Numerous City of Costa Mesa employees informed the defendant, who at the time was city director of public safety, of their concern about the adequacy of benefits payable in the event of death or disability incurred in the course of employment and expressed their belief that disability benefits in such circumstances should be as close as possible to the

current take-home pay of the employee at the date of disability or retirement. Defendant recommended to the city manager that Costa Mesa adopt a disability plan to bring about the payment of such benefits to its employees.

Thereafter the city council enacted Ordinance No. 64-45 which provides in relevant part: "On and after September 21, 1964, in all cases where sickness, injury or death is incurred in the performance of duty, full time employees shall be entitled to the following benefits beyond the periods provided for in Sections 2730 through 2735 [of the Municipal Code of Costa Mesa] hereof: [¶] (a) Injury on Duty -- Disability. A monthly allowance will be paid if a disability is determined by the Injury on Duty Accident Committee and the City Physician to be incurred in the performance of duty. The allowance shall be fifty per cent (50%) of the employee's final compensation (based on current monthly salary). This allowance shall continue during the lifetime of the employee, or until it has been determined by the Injury on Duty Accident Committee and the City Physician that the employee is physically able to return to duty. [¶] (b) Injury on Duty -- Death. A monthly allowance will be paid to the widow, or if there is no widow, to the employee's children under the age of 18. Such sum shall be paid until the youngest surviving child reaches 18 years of age. If death is determined by the Injury on Duty Accident Committee and the City Physician to have arisen out of an injury or disability incurred in the performance of duty, the allowance shall be fifty per cent (50%) of the employee's final compensation (based on his current monthly salary), and is payable to his widow until death or remarriage. In the event of death or remarriage of the widow, the [30 Cal.App.3d 768] allowance will be paid to the surviving children. [¶] Section 2. This Ordinance is hereby declared to be an urgency ordinance immediately necessary for the preservation of the public welfare and shall become effective upon its adoption. The facts constituting the urgency are as follows: More than two hundred employees to the City are without protection in the event of injury or death in the performance of duty."

Two years after enactment of the ordinance, the defendant (who by now was city manager) upon being informed that the city's potential liability under the ordinance was unfunded, commissioned an actuarial study to recommend a method of adequate funding. The result of the study was a recommendation that the injury section of the ordinance be funded by long term disability insurance coverage. Pursuant to the recommendation, the city authorized Prudential Insurance Company to prepare a master contract for insurance coverage of the disability section of the ordinance, and in November 1967 the policy was issued. By its terms the policy provides that a scheduled benefit of 65 percent of the employee's monthly earnings up to a maximum of \$1,000 will be paid monthly for life in the case of disability and to age 65 for sickness, fn. 3 and that Prudential may take certain offsetting credits against any payment under the policy for other benefits paid by the city to the employee by reason of his disability. On the basis of salary levels and the fact that only one-third of its 300 employees participated in the retirement plan, the city calculated that at the time of initial funding defendant was the only city employee who could have a disability claim under Ordinance No. 64-45 for an amount larger than the maximum benefit of \$1,000 payable under the policy. fn. 4 The city determined to self-insure its liability under the death benefits section of Ordinance No. 64-45, allocating a sufficient amount of its own money to provide adequate funding.

On March 1, 1970, after 17 years of employment with the city, the defendant suffered a stroke, and was advised by his doctor not to return to work. The city determined that he was totally disabled and that the disability was incurred in the line of duty. [30 Cal.App.3d 769]

Defendant contended that he was entitled to (1) \$664.51 per month under the retirement plan, (2) \$1,109 per month under Ordinance No. 64-45, and (3) \$227.50 per month under workmen's compensation for a total of \$2,001.01 per month. The city contended that defendant is entitled to total benefits of not more than \$1,000 per month allocated as follows: Monthly benefits of \$664.51 under the retirement plan, \$227.50 per month in workmen's compensation benefits, and \$107.99 under Prudential's policy. The \$107.99 is computed by subtracting from Prudential's maximum liability of \$1,000 the \$664.51 payable under the retirement plan and the \$227.50 workmen's compensation benefits.

There exists a retirement trust fund accumulated by contributions under the retirement plan sufficient to pay all claims of the defendant. However, it was stipulated that based upon actuarial assumptions underlying the plan, payment out of the fund of benefits not provided for in the plan, such as benefits under the ordinance, would impair the adequacy of the fund to finance benefits under the plan.

The trial court decreed that the city was obligated to pay retirement and disability benefits in the sum of \$1,773.51 per month (\$664.51 under the retirement plan and \$1,109 under Ordinance No. 64-45) without any offset for workmen's compensation benefits, resulting in total benefits of \$2,001.01 per month.

On appeal the city contends that Ordinance No. 64-45 was not intended to provide for disability benefits in addition to benefits under the retirement plan and workmen's compensation benefits but to assure minimum long term disability benefits equal to 50 percent of the employee's compensation during his disability. It is urged that the interpretation placed upon Ordinance No. 64-45 by the court as reflected by the decree would render the retirement plan actuarially unsound and violative of Government Code sections 45342 and 45343. It is further urged that the construction placed upon the ordinance

by the trial court could result in an employee recovering greater benefits for disability retirement than the compensation he would have received had he kept working.

I

Fundamentally, our objective in this case is to ascertain the intention of the city council in enacting Ordinance No. 64-45, a task made difficult by the patchwork character of the city's retirement scheme. We are guided in our efforts, however, by several basic rules of statutory interpretation. [1] First, "[t]he fundamental rule of statutory construction is that the [30 Cal.App.3d 770] court should ascertain the intent of the Legislature so as to effectuate the purpose of the law." (Select Base Materials v. Board of Equal., 51 Cal.2d 640, 645 [335 P.2d 672]; People v. Superior Court, 70 Cal.2d 123, 132 [74 Cal.Rptr. 294, 449 P.2d 230].) [2] Secondly, "[s]tatutes must be given a reasonable and common sense construction in accordance with the apparent purpose and intention of the lawmakers -- one that is practical rather than technical, and that will lead to a wise policy rather than to mischief or absurdity." [Citation.] [3] "[I]n construing a statute the courts may consider the consequences that might flow from a particular interpretation. They will construe the statute with a view to promoting rather than defeating its general purposes and the policy behind it." (Anaheim Union Water Co. v. Franchise Tax Bd., 26 Cal.App.3d 95, 105 [102 Cal.Rptr. 692]; Bush v. Bright, 264 Cal.App.2d 788, 792 [71 Cal.Rptr. 123].) Finally, there is a presumption that the Legislature does not intend to enact legislation in contravention of existing public policy. (Interinsurance Exchange v. Ohio Cas. Ins. Co., 58 Cal.2d 142, 152 [23 Cal.Rptr. 592, 373 P.2d 640].)

[4a] The application of these rules leads to the conclusion that by enacting Ordinance No. 64-45 the Costa Mesa City Council did not intend a disabled city employee to receive maximum benefits under the ordinance in addition to disability benefits under the city's retirement plan but rather only intended to provide that any employee whose disability was incurred in the performance of duty would receive city paid disability benefits equal to but not more than 50 percent of his salary. This interpretation comports with both the historical background of the ordinance and common sense.

It appears from the agreed statement of facts that Ordinance No. 64-45 was enacted to arrest the fear of city employees that in the event they became disabled or died in the line of duty their families would be left without an adequate source of income. It is reasonable to assume that the disability benefits provided by Ordinance No. 64-45 in the amount of 50 percent of final salary and the generous monthly allowance of 50 percent of final salary to the survivors in the event of death were sufficient to allay that fear. Even defendant, who concedes that employees who are not retirement plan members would be entitled only to that amount in the event of disability incurred in the line of duty nowhere attacks the sum as inadequate.

Defendant urges that since employees requested disability benefits as nearly equal to take home pay as possible and since defendant proposed to the council that it enact a plan to provide for such benefits we must assume the council acted accordingly. As the city correctly points out, however, it [30 Cal.App.3d 771] is the intent of the city council and not the intent of the city's employees or its then director of public safety that is controlling.

Concededly, cumulative benefits for those disabled employees who were also retirement plan members would provide a greater income to the employee and his family. However, cumulating the retirement plan and ordinance disability benefits would result in several consequences which the city council could not have intended. For example, under the interpretation urged by the defendant an employee who had worked for the city and been a member of its retirement plan for 30 years and who retired by reason of work-connected disability would be entitled to 60 percent of his final salary under the retirement plan and an additional sum equal to 50 percent of his final salary under Ordinance No. 64-45. The employee would thus receive disability retirement benefits greater than his salary while employed. [5] The purpose of disability benefits, however, is to "minimize the total economic loss to the employer, the employee or the public, by restoring [the employee] to productive life quickly through prompt medical treatment and the incentive to return to service." (City etc. of San Francisco v. Workmen's Comp. App. Bd., 2 Cal.3d 1001, 1012 [88 Cal.Rptr. 371, 472 P.2d 459].) (Italics supplied.) [4b] That purpose would be frustrated if the employee's disability benefits were greater than the salary he would have received while working.

Defendant argues that when the ordinance was enacted the maximum disability benefit payable to one who would have then been compelled to retire for disability under the retirement plan would have been 17 1/2 percent which when combined with the 50 percent payable under the ordinance to an employee disabled in the line of duty would have yielded a maximum benefit of 67 1/2 percent of final salary and thus there was then no danger any employee would receive more while disabled than when employed. We cannot attribute such shortsightedness to the city council. It would have been readily apparent that under defendant's interpretation of the ordinance benefits payable in the case of a work-related disability would have drastically increased in a matter of a few years.

Defendant's interpretation of the ordinance would also give rise to the anomaly of a short term employee retiring for on the job disability receiving a larger income than a long term employee who retired for service. A new employee could join the city's retirement plan and after five years enjoy eligibility for disability retirement under the plan. If immediately thereafter he becomes disabled while in the performance of duty, he would receive 10 percent of his final salary under the plan in

addition to 50 percent of his final salary under Ordinance No. 64-45. However, in order for an employee to [30 Cal.App.3d 772] receive an equivalent retirement for service, he would have to work for the city for at least 30 years. fn. 5 It is inconceivable that the city council intended such a disparity.

Finally, should the defendant's interpretation of Ordinance No. 64-45 prevail, the city's retirement plan could be rendered actuarially unsound. Government Code section 45342 fn. 6 requires that any pension or retirement system be on a sound actuarial basis. [6] To be actuarially sound a retirement plan should take into consideration such factors as age at time of entry into service, salary, experience and life expectancy. (48 Ops.Cal.Atty.Gen. 124, 128.) [4c] Although it is apparent from the agreed statement of facts that those factors were considered when Costa Mesa established its retirement plan, there is no showing that actuarial factors were taken into account when Ordinance No. 64-45 was passed. To the extent disability benefits payable under the ordinance are paid from the fund established to finance the retirement plan, fn. 7 factors other than those taken into account when the fund was established will be involved. The interpretation advanced by defendant could render the fund inadequate to pay benefits under the plan. fn. 8

The trial judge determined that sections 45300-45345 of the Government Code provided only an "alternative procedure" for the establishment of a retirement system; that the disability plan provided by Ordinance No. 64-45 was not adopted under the Government Code sections; and that, therefore, it was not subject to section 45342's requirement of actuarial soundness. Government Code section 45316 relied upon by the trial judge provides: "This article [art. 1 of tit. 4, div. 5 of the code] provides an alternative procedure for the establishment of retirement systems in cities." (Italics supplied.) Government Code section 45342, however, is in Article 2 of title 4, division 5 of the Government Code and provides that: "Any pension or retirement [30 Cal.App.3d 773] system adopted shall be on a sound actuarial basis" (Italics supplied.) Thus a municipal retirement plan whether enacted under Government Code sections 45300-45345 or pursuant to "an alternative procedure" must be on a sound actuarial basis. Under defendant's interpretation of Ordinance No. 64-45, Costa Mesa's retirement scheme might not be.

Defendant urges, however, that the effect payment of benefits under Ordinance No. 64-45 would have upon the actuarial soundness of the retirement fund is irrelevant in that the city has the obligation to pay retirement benefits regardless of adequate funding, citing *Bellus v. City of Eureka*, 69 Cal.2d 336 [71 Cal.Rptr. 135, 444 P.2d 711]; *England v. City of Long Beach*, 27 Cal.2d 343 [163 P.2d 865]; and *Crowley v. Board of Supervisors*, 88 Cal.App.2d 988 [200 P.2d 107]. We are not persuaded. In *Bellus* and *England* there was no dispute about who was entitled to benefits under the particular municipal retirement system involved. The question was whether a municipality was obligated to pay pension benefits clearly owing from sources other than a retirement fund where the fund was inadequate. Both courts answered in the affirmative, largely on the basis that the pension plans there involved acted as an inducement for municipal officers to enter into and continue in the service of the city. As stated by the *Bellus* court: "[W]hen the ordinance establishing the pension plan can reasonably be construed to guarantee full payment to those entitled to its benefits regardless of the amount in the fund established by the pension plan, then 'we are, of course, required to construe the provisions liberally in favor of the applicant so as to carry out their beneficent policy.' [Citations.]" (Italics supplied.) (*Bellus v. City of Eureka*, supra, 69 Cal.2d 336, 351.) *Crowley*, supra, was a proceeding in mandamus to compel the County of Los Angeles to levy a property tax in order to make up a deficit in a police retirement fund. The court denied the writ although it did recognize that under the plan (which like the plans in *Bellus* and *England* left no doubt as to who would receive benefits) no retiring police officer should receive less than the full amount of his retirement allowance. While the three cases hold that pension benefits unequivocally granted must be paid regardless of the source of payment, they do not support the proposition that the actuarial soundness of a pension plan is irrelevant in ascertaining the extent of benefits intended to be provided where the pension ordinance is unclear. If Ordinance No. 64-45 were construed to provide disability benefits in addition to those payable under the retirement plan, the retirement fund would be actuarially unsound. It is not reasonable to assume that the city intended to establish an actuarially unsound retirement system contrary to the provisions of Government Code section 45342.

Defendant cites *City of Palo Alto v. Industrial Acc. Com.*, 232 Cal.App. [30 Cal.App.3d 774] 2d 305 [42 Cal.Rptr. 822]; *Thurston v. County of Los Angeles*, 117 Cal.App.2d 618 [256 P.2d 588]; *Holt v. Board of Police etc. Commrs.*, 86 Cal.App.2d 714 [196 P. d 94]; *Larson v. Board of Police etc. Commrs.*, 71 Cal.App.2d 60 [162 P.2d 33]; and *Vero v. Sacramento City E.R. System*, 41 Cal.App.2d 482 [107 P.2d 82], and urges that limitations on municipal pension benefits, including the deduction of one benefit from another is impermissible unless such limitations are clearly expressed in the ordinance. Insofar as the contention refers to the obligation of the city of pay maximum cumulative benefits under both the retirement plan and Ordinance No. 64-45 it misses the mark. *Vero*, *Larson*, *Holt* and *City of Palo Alto* all dealt with the failure of a city to pay retirement benefits in addition to workmen's compensation benefits. While relevant to *McKenzie's* workmen's compensation award, discussed *infra*, the cases do not deal with a municipality's obligation to pay cumulative benefits under a municipal retirement scheme. *Thurston*, supra, simply dealt with the statutory right of an employee to transfer from one retirement plan to another; it did not involve overlapping payments.

Defendant also contends that the city's argument, if accepted, will discourage employees from participating in the retirement plan since they would have to contribute to the plan for 25 years in order to obtain the same disability benefits which would be immediately available without cost to the employee under Ordinance No. 64-45.

While Ordinance No. 64-45 does provide substantial disability benefits at no cost to the employee, we doubt this fact would significantly discourage participation in the retirement plan. Before disability benefits are payable under the ordinance, the city must find that the employee's illness, injury or death was incurred in the performance of duty. Under the plan, benefits are payable whether or not the illness, injury or death is work related. Under the plan a participating employee may retire for service after reaching a specified age; under the ordinance an employee or his family may not recover except for disability or death arising out of the employment.

Finally, McKenzie argues that the city's interpretation of Ordinance No. 64-45 would violate the vested rights of retirement plan participants since part of their contribution pays for disability benefits and under the city's interpretation those disability benefits would be offset against benefits paid under the ordinance. The argument is specious. Ordinance No. 64-45 was not designed to take away disability benefits accumulated under the retirement plan, but rather was intended to supplement them up to 50 percent of the employee's final salary. If the employee accumulated disability benefits under the plan in excess of 50 percent of final average salary, Ordinance No. [30 Cal.App.3d 775] 64-45 does not require him to surrender the excess nor does the city so contend. Rather, if the employee's disability benefits under the plan exceed 50 percent of his final salary, Ordinance No. 64-45 would simply be inoperative.

We conclude that in enacting Ordinance No. 64-45 the Costa Mesa City Council only intended to insure a total disability retirement benefit for an employee injured in the performance of duty of 50 percent of final salary.

II

[7a] We turn to a consideration of the workmen's compensation benefits.

In its argument, the city never explicitly distinguishes workmen's compensation benefits from benefits payable under its retirement plan, but instead assumes that since double recoveries are abhorrent to the courts, so are triple recoveries, and if retirement plan benefits are to be deducted from benefits payable under Ordinance No. 64-45 so should workmen's compensation payments. The reasoning is erroneous.

[8] Workmen's compensation and retirement programs are based upon entirely different considerations. (Larson v. Board of Police etc. Commrs., supra, 71 Cal.App.2d 60, 63-64.) The former is compulsory under state law and may not be subsidized by any contributions or exactions from employees while the latter is voluntary and subject to employee-employer contractual arrangements. (City etc. of San Francisco v. Workmen's Comp. App. Bd., supra, 2 Cal.3d 1001, 1010.) Where a retirement system grants a definite allowance, unless provision is expressly made for a pro tanto deduction for workmen's compensation benefits, such reduction cannot be made. (Holt v. Board of Police etc. Commrs., supra, 86 Cal.App.2d 714, 719-720; Johnson v. Bd. of Police etc. Pen. Commrs., 74 Cal.App.2d 919, 921-922 [170 P.2d 48]; Larson v. Board of Police etc. Commrs., 71 Cal.App.2d 60, 64 [162 P.2d 33]; Vero v. Sacramento City E. R. System, supra, 41 Cal.App.2d 482, 486; see Stafford v. L. A. etc. Retirement Board, 42 Cal.2d 795, 799-800 [270 P.2d 12].) [7b] Since Ordinance No. 64-45 is devoid of any indication that workmen's compensation benefits are to be deducted from disability benefits payable under the ordinance, no such deduction is permissible. Herrera v. Workmen's Comp. App. Bd., 71 Cal.2d 254 [78 Cal.Rptr. 497, 455 P.2d 425]; City of Los Angeles v. Industrial Acc. Com., 63 Cal.2d 242 [46 Cal.Rptr. 97, 404 P.2d 801]; and City etc. of S. F. v. Workmen's Comp. App. Bd., 267 Cal.App.2d 771 [73 Cal.Rptr. 429], cited by the city for the contrary position are distinguishable. Each involved either a city charter provision or Labor Code section which expressly precluded [30 Cal.App.3d 776] recovery of both wage payments or retirement benefits and workmen's compensation benefits. Evans v. Los Angeles Ry. Corp., 216 Cal. 495 [14 P.2d 752], also cited, did not involve the payment of workmen's compensation.

The city urges that the Prudential insurance policy used to fund Ordinance No. 64-45 should be treated as a contemporaneous administrative construction of the ordinance (Rivera v. City of Fresno, 6 Cal.3d 132, 140 [98 Cal.Rptr. 281, 490 P.2d 793]), and therefore compel a different result. We disagree. Under the "offset provisions" section of the policy, Prudential is entitled to offset from its obligation "[p]eriodic benefits for loss of time on account of disability, under or by reason of -- (3) any state, ... or other Federal law of the United States ..." While this indicates that Prudential may deduct workmen's compensation payments from its obligation under the policy, it in no way supports the proposition that the city may make a similar deduction from its obligation under Ordinance No. 64-45. The gist of city's argument is that since it intended to fully fund its obligation under Ordinance No. 64-45 through the Prudential policy, if the policy provides for an offset for workmen's compensation benefits the city council must have intended such an offset under the ordinance. We cannot agree. Even if the Prudential policy be deemed contemporaneous with the enactment of Ordinance No. 64-45, fn. 9 plaintiff's argument must fail since the premise upon which it is based -- that the policy was designed to insure against the

city's potential liability under the ordinance -- is erroneous. Under the policy benefits for an employee's total disability due to sickness are payable only to age 65, but under the ordinance the city is obligated to pay such benefits for life. Under the ordinance the city is obligated to pay 50 percent of the disabled employee's final salary whether or not the benefits exceed \$1,000 but Prudential's obligation is limited to \$1,000.

Nor are we so certain as plaintiff that simply authorizing purchase of an insurance policy constituted an administrative construction of the ordinance. In *Rivera v. City of Fresno*, supra, 6 Cal.3d 132, and the cases cited therein, the administrative constructions given great weight by the courts took the form of either continuous administrative applications of the statute or a declaration of policy to be followed in the administration of the statute. The Prudential insurance policy is neither a direct application of Ordinance No. 64-45 nor a statement of the city's policy. At best, it is a collateral agreement entered into three years later and its terms may have been largely dictated by the cost of premiums. To accept plaintiff's argument would permit the city to amend its pension ordinance by an insurance policy. [30 Cal.App.3d 777]

Finally, our conclusion that workmen's compensation payments and benefits payable under Ordinance No. 64-45 are cumulative is compatible with the considerations which supported the city's argument regarding the relationship of the retirement plan and the ordinance. Since workmen's compensation coverage must be entirely subsidized by tax moneys without direct or indirect contribution or exactions from employees (*City etc. of San Francisco v. Workmen's Comp. App. Bd.*, supra, 2 Cal.3d 1001, 1010), payment of cumulative benefits will not jeopardize the actuarial stability of the retirement fund. Nor given the relatively modest size of workmen's compensation payments, fn. 10 is it likely that long term employees such as the defendant will be able to retire on more than they earned while employed.

Disposition

We conclude that the total disability benefits payable to defendant under the plan and the ordinance should equal but not exceed 50 percent of his final salary without any offset for workmen's compensation benefits.

The judgment is reversed with directions to enter judgment in accordance with this opinion.

Kerrigan, Acting P. J., and Gabbert, J., concurred.

FN 1. Government Code sections 45341-45345 read as follows:

"45341. The legislative body may establish a pension plan and provide retirement and death benefits for city employees in order to effect economy and efficiency in the public service and provide a means by which employees who become superannuated or otherwise incapacitated may, without hardship or prejudice, be replaced by more capable employees.

"45342. Any pension or retirement system adopted shall be on a sound actuarial basis and provide for contributions by both the city and the employee members of the system which shall be based on percentages of pay roll to be changed only by adjustments on account of experience under the system.

"45343. Contributions shall be in amounts which will accumulate at retirement a fund sufficient to carry out the promise to pay benefits to the individual on account of his service as a member of the system, without further contributions from any source.

"45344. Benefits based on service rendered prior to membership in the system shall be met by additional contributions of the employer. Such prior service liability may be funded over a fixed period of years.

"45345. As an alternate method of providing a retirement system, the city may contract with the Board of Administration of the State Employees' Retirement System and enter all or any portion of its employees under such system pursuant to law and under the terms and conditions of such contract."

FN 2. "Final Average Salary" is the average salary of the employee during the three years preceding retirement or the average during any five consecutive years, whichever is higher.

FN 3. It is not clear from the record what percentage of final salary is actually paid to a disabled employee -- 50 percent under Ordinance No. 64-45 or 65 percent under the policy. The city fails to mention the discrepancy. McKenzie urges the additional 15 percent payable under the policy was possibly included so that the net amount due an employee under the policy (after deductions were taken for benefits under the retirement plan) would be close to the 50 percent of salary payable under Ordinance No. 64-45. Considering, however, that relatively few city employees were members of the retirement plan and that even fewer were entitled to benefits thereunder of 15 percent, a flat payment of 65 percent of salary to all employees is an expensive and highly inexact means of bringing about such a result.

FN 4. It was stipulated by the parties that due to salary increases since 1967, eight city employees might now have claims under the ordinance exceeding the policy limits.

FN 5. Since its enactment in 1962 benefits payable under the city's retirement plan accumulate at the rate of 2 percent per year: $2\% (X) = 60\%/yr.$; $X = 30$ yrs.

FN 6. Government Code section 45342 provides: "Any pension or retirement system adopted shall be on a sound actuarial basis and provide for contributions by both the city and the employee members of the system which shall be based on percentages of pay roll to be changed only by adjustments on account of experience under the system."

FN 7. We are not told what source would be used to pay excess benefits (those not covered by the Prudential policy) under Ordinance No. 64-45, however, since both parties urge the ordinance and the retirement plan be treated as a single retirement scheme, it is not unreasonable to assume they would be financed by the same source, namely, the retirement fund.

FN 8. It is apparent that even under our interpretation of Ordinance No. 64-45 not all of the benefits payable thereunder to defendant will be funded by the Prudential insurance policy. To the extent city is obligated to pay excess benefits such payment must come from a source other than the retirement fund.

FN 9. The Prudential policy was issued three years after the enactment of Ordinance No. 64-45.

FN 10. Labor Code section 4658 provides for a weekly benefit amount of 65 percent of the employee's average weekly earnings. Labor Code section 4453 provides that in cases of permanent disability, average weekly earnings shall be not more than \$107.69.

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Marin Healthcare Dist. v. Sutter Health (2002) 103 Cal.App.4th 861 , 127 Cal.Rptr.2d 113

[No. C034127. Third Dist. Nov. 14, 2002.]

MARIN HEALTHCARE DISTRICT, Plaintiff and Appellant, v. SUTTER HEALTH et al., Defendants and Respondents.

(Superior Court of Sacramento County, No. 97AS05803, John R. Lewis, Judge.)

(Opinion by Kolkey, J., with Blease, Acting P. J., and Raye, J., concurring.)

COUNSEL

Steeffel, Levitt & Weiss, Stephen S. Mayne and David T. Vanalek for Plaintiff and Appellant.

McDonough, Holland & Allen and Richard E. Brandt for Defendant and Respondent Sutter Health.

Keegin, Harrison, Schoppert & Smith, Jeffrey S. Schoppert and Wendy L. Wyse for Defendants and Respondents Marin General Hospital and Marin Community Health. [103 Cal.App.4th 866]

OPINION

KOLKEY, J.—

In this action, we must determine whether the judicially created doctrine enunciated in *Hoadley v. San Francisco* (1875) 50 Cal. 265 (*Hoadley*)-that the statute of limitations does not apply to actions by the state to recover property dedicated for public use against an adverse possessor-should be extended to bar the application of the statute of limitations to the state's action to void a *lease* of public-use property. Because the purpose of the *Hoadley* doctrine is to prevent public-use property that the state cannot directly alienate from being indirectly alienated through the passage of time-that is, through the statute of limitations-we conclude that the doctrine has no application to a lease of property which the state is authorized to make.

In this case, the plaintiff, Marin Healthcare District (the District), a political subdivision of the state, brought suit to recover possession of a publicly owned hospital and related assets that it had leased and transferred [103 Cal.App.4th 867] in 1985 to defendant Marin General Hospital (Marin General) fn. 1 pursuant to the terms of the Local Health Care District Law (Health & Saf. Code, § 32000 et seq.). The District's complaint alleges that the 1985 agreements are void because its chief executive and legal counsel had a financial interest in the agreements at the time of their execution, in violation of Government Code section 1090, which prohibits state employees from having any financial interest in any contract made by them or by any body of which they are members. fn. 2 But because the action was filed 12 years after the agreements were signed, the trial court concluded that the suit was time-barred.

The District contends here-as it did in the trial court-that under the California Supreme Court's decision in *Hoadley*, "a suit by a governmental entity to recover public-use property from a private party to whom it was illegally or invalidly transferred *s never barred by any statute of limitations.*"

We conclude, to the contrary, that *Hoadley* stands for the more narrow rule that "property held by the state in trust for the people cannot be lost through adverse possession." (*People v. Shirokow* (1980) 26 Cal.3d 301, 311 [162 Cal.Rptr. 30, 605 P.2d 859].) Other cases have only extended the doctrine to prevent the statute of limitations from barring the recovery of public-use property that the state had no authority to alienate. (E.g., *Sixth District etc. Assoc. v. Wright* (1908) 154 Cal. 119, 129-130 [97 P. 144].) The doctrine has no application to the lease of property into which the state is authorized by law to enter (and which property the state will recover at the end of the lease term).

Extension of the *Hoadley* doctrine here would conflict with the Legislature's determination to apply statutes of limitations to actions brought by the state, including the type pleaded here. Specifically, ever since the first session of the California Legislature, "[t]he general legislative policy of California [has been] that the state shall be bound by its statute of limitations with respect to the bringing of actions for the enforcement of any and all such rights as may accrue to the state." (*People v. Osgood* (1930) 104 [103 Cal.App.4th 868] Cal.App. 133, 135 [285 P. 753].) While there are good policy reasons both for and against subjecting void leases of public property to the statute of limitations, we must defer to the Legislature's determination that the state, like other parties, is bound by the statute of limitations. We shall therefore affirm the judgment barring this 12-year-delayed suit from unsettling the balance of Marin General's lease term.

Factual and Procedural Background

The facts underlying this action are undisputed.

The District, a political subdivision of the State of California, is a local health care district organized and operating under the provisions of the Local Health Care District Law (Health & Saf. Code, § 32000 et seq.). The District owns an acute care hospital facility located in Marin County.

The statutory scheme governing local health care districts permits such districts to delegate pursuant to a lease of up to 30 years the responsibility of operating and maintaining a district-owned hospital (Health & Saf. Code, § 32126), and authorizes them to transfer the assets to a nonprofit corporation "to operate and maintain the assets" (Health & Saf. Code, § 32121, subd. (p)(1)). *fn. 3* "The Legislature's stated reason for allowing such transfers [was] to permit local hospital districts 'to remain competitive in the ever changing health care environment' (Stats. 1985, ch. 382, § 5, p. 1556.)" (*Yoffie v. Marin Hospital Dist.* (1987) 193 Cal.App.3d 743, 746 [238 Cal.Rptr. 502].)

In or about November 1985, pursuant to those statutory provisions, the District leased the hospital's facilities and transferred certain of the District's assets used in the operation of the hospital, including cash, accounts receivable, and inventory, to defendant Marin General, a nonprofit public benefit corporation. The relevant agreements included a 30-year lease agreement and an agreement for transfer of assets (collectively, the 1985 contracts). Marin General has continuously operated the hospital facility since 1985.

At the time the 1985 contracts were entered, the District's chief executive officer was Henry J. Buhrmann. However, while Buhrmann was still employed as the District's chief executive officer, he became president and chief executive officer of Marin General and signed the 1985 contracts on [103 Cal.App.4th 869] behalf of *Marin General*. Two of the District's directors executed the contracts on the District's behalf. Moreover, the District's legal counsel, Quentin L. Cook, became legal counsel to Marin General before the 1985 contracts were executed. And when Marin General later combined to form another health care entity, Cook became chief executive officer of that entity.

In November 1997, nearly 12 years after the 1985 contracts were signed, the District filed the instant action against Marin General and the affiliated defendants, Marin Community Health and Sutter Health. (See *fn. 1, ante.*) The operative (first amended) complaint alleges that at the time the 1985 contracts were entered, Buhrmann's and Cook's simultaneous employment by Marin General and the District created a prohibited financial interest in those contracts within the meaning of Government Code section 1090. That statute prohibits state, county, district, and city officers or employees from being "financially interested in any contract made by them in their official capacity, or by any body or board of which they are members." (*Ibid.*) *fn. 4* And because the 1985 contracts were purportedly made in violation of Government Code section 1090, the complaint alleges that the contracts are void under Government Code section 1092. *fn. 5*

The first and second causes of action of the complaint seek a declaration that the 1985 contracts are void by virtue of Buhrmann's or Cook's alleged financial interest in the contracts and that therefore the District is entitled to recover the assets transferred by the 1985 contracts. The District also seeks to impose a constructive trust on all hospital assets (the fifth cause of action), to conduct an accounting of the assets transferred under the 1985 contracts and their proceeds (the sixth cause of action), and to direct defendants to deliver the assets to the District (the seventh cause of action). *fn. 6*

Defendants admitted the existence of a controversy concerning the District's claim that the 1985 contracts are void, denied

any wrongdoing, and alleged that the causes of action based on the purported invalidity of the 1985 contracts (the first, second, fifth, sixth, and seventh causes of action) were barred by the applicable statutes of limitations. [103 Cal.App.4th 870]

Defendants then brought a motion for summary adjudication with respect to the first, second, fifth, sixth, and seventh causes of action on the grounds that they were barred by all applicable statutes of limitations. *fn. 7* In support of their motion, defendants argued that the gravamen of the District's complaint was a claim that the 1985 contracts were void in violation of Government Code section 1092. As such, they claimed that the suit was an action "other than for the recovery of real property" within the meaning of Code of Civil Procedure section 335 et seq. and was barred by the applicable statutes of limitations.

The District, in turn, moved for summary adjudication of, among other things, "defendants' affirmative defense of the statute of limitations." Relying on the common law principle adopted by the California Supreme Court in *Hoadley, supra*, 50 Cal. 265, the District argued, both in support of its motion and in opposition to defendants' motion, that under settled case law, "a suit by a governmental entity to recover public-use property from a private party to whom it was illegally or invalidly transferred is *never* barred by *any* statute of limitations."

The trial court rejected the District's purported application of *Hoadley* and granted defendants' motions. In its tentative decision, which was subsequently incorporated into the judgment, the trial court opined in part that the "contracts here are fundamentally different from those in the *Hoadley* line of cases. The 1985 lease and sale of assets were legitimate contracts. Violation of [Government Code] Section 1090 can result in them being declared void. This is not like the *Hoadley* line of cases where the orig[i]nal transactions had no legitimacy. Statutes of limitations do attach to claims seeking to have contracts declared void based on the nature of the claim asserted.... The issue here then is what limitations period applies to actions brought under [Government Code] Section 1090. *Schaefer v. Berinstein* [(1960) 180 Cal.App.2d 107 [4 Cal.Rptr. 236], disapproved on another point in *Jefferson v. J. E. French Co.* (1960) 54 Cal.2d 717, 719-720 [7 Cal.Rptr. 899, 355 P.2d 643]] is on point and stands for the proposition that the nature of the underlying right sued on will determine the applicable statute." (Italics added.)

The trial court then concluded that the appropriate statute of limitations for the District's claims concerning the validity of the 1985 contracts under Government Code section 1092 was the four-year catchall provision of [103 Cal.App.4th 871] Code of Civil Procedure section 343, and applying that statute, ruled that the District's claims were time-barred.

The parties thereafter settled the remaining claims in the complaint and stipulated to entry of judgment incorporating the trial court's ruling on the statute of limitations.

Discussion

I. Standard of Review

[1] "[F]rom commencement to conclusion, the party moving for summary judgment bears the burden of persuasion that there is no triable issue of material fact and that he is entitled to judgment as a matter of law. [Fn. omitted.]" (*Aguilar v. Atlantic Richfield Co.* (2001) 25 Cal.4th 826, 850 [107 Cal.Rptr.2d 841, 24 P.3d 493].) We review independently an order granting summary judgment or summary adjudication of issues. (*Id.* at p. 860; *Hernandez v. Modesto Portuguese Pentecost Assn.* (1995) 40 Cal.App.4th 1274, 1279 [48 Cal.Rptr.2d 229].)

[2] Although resolution of a statute of limitations defense normally poses a factual question reserved to the trier of fact, summary adjudication will nonetheless be proper "if the court can draw only one legitimate inference from uncontradicted evidence regarding the limitations question." (*City of San Diego v. U.S. Gypsum Co.* (1994) 30 Cal.App.4th 575, 582 [35 Cal.Rptr.2d 876]; *FNB Mortgage Corp. v. Pacific General Group* (1999) 76 Cal.App.4th 1116, 1126 [90 Cal.Rptr.2d 841].) This is such a case.

II. The Causes of Action are Subject to the Statute of Limitations

The gravamen of the District's claims is that the 1985 contracts are void as a matter of law because its chief executive officer and counsel each had a financial interest in the contracts in violation of Government Code section 1090. It is settled that "a contract in which a public officer is interested is *void*, not merely voidable. [Citations.]" (*Thomson v. Call* (1985) 38 Cal.3d 633, 646, fn. 15 [214 Cal.Rptr. 139, 699 P.2d 316].)

But the District refrained from filing suit for the first 12 years of its 30-year lease. It argues that "under the rule confirmed in [*Hoadley*], a conveyance of public-use property that was not valid and effective when it was made can be attacked, and the

property reclaimed by the public, regardless of how much time has passed."

[3] There are certainly good policy arguments both for and against applying a limitations period to an action to void a lease of public property. [103 Cal.App.4th 872] On the one hand, "[t]he purpose of statutes of limitations is to promote justice by preventing surprises through the revival of claims that have been allowed to slumber until evidence has been lost, memories have faded, and witnesses have disappeared." (*Cutujian v. Benedict Hills Estates Assn.* (1996) 41 Cal.App.4th 1379, 1387 [49 Cal.Rptr.2d 166], citing *Telegraphers v. Ry. Express Agency* (1944) 321 U.S. 342, 348-349 [64 S.Ct. 582, 586, 88 L.Ed. 788, 792]; accord, *Wood v. Elling Corp.* (1977) 20 Cal.3d 353, 362 [142 Cal.Rptr. 696, 572 P.2d 755].) Statutes of limitations also serve many other salutary purposes-some of which are relevant to this case-including protecting settled expectations; giving stability to transactions; promoting the value of diligence; encouraging the prompt enforcement of substantive law; avoiding the retrospective application of contemporary standards; and reducing the volume of litigation. (*Board of Regents v. Tomanio* (1980) 446 U.S. 478, 487 [100 S.Ct. 1790, 1796-1797, 64 L.Ed.2d 440, 449]; *Norgart v. Upjohn Co.* (1999) 21 Cal.4th 383, 395-396 [87 Cal.Rptr.2d 453, 981 P.2d 79]; *Gutierrez v. Mofid* (1985) 39 Cal.3d 892, 899 [218 Cal.Rptr. 313, 705 P.2d 886]; Ochoa & Wistrich, *The Puzzling Purposes of Statutes of Limitation* (1997) 28 Pacific L.J. 453.)

On the other hand, courts have noted that cases should be decided on their merits (see *Norgart v. Upjohn Co.*, *supra*, 21 Cal.4th at p. 396) and that "[t]he public is not to lose its rights through the negligence of its agents" in failing to bring suit promptly. (*Board of Education v. Martin* (1891) 92 Cal. 209, 218 [28 P. 799].)

However, as a court, we must defer to the Legislature's judgment on which of these two policies to adopt. As our Supreme Court stated in a somewhat similar circumstance, "[t]o establish any particular limitations period under any particular statute of limitations entails the striking of a balance between the two [policies]. To establish any such period under any such statute belongs to the Legislature alone [citation], subject only to constitutional constraints [citation]." (*Norgart v. Upjohn Co.*, *supra*, 21 Cal.4th at p. 396.)

As shown below, the Legislature has expressly addressed the application of statutes of limitations to actions brought by the state or its agencies.

A. The Application of Statutes of Limitations to a Public Entity

The parties agree that the District is a political subdivision of the state. We thus first turn to whether the Legislature intended to apply a statute of limitations to a suit by a state entity to void a contract in violation of Government Code section 1092. [103 Cal.App.4th 873]

"The rule quod nullum tempus occurrit regi-that the sovereign is exempt from the consequences of its laches, and from the operation of statutes of limitations-appears to be a vestigial survival of the prerogative of the Crown," but is nowadays premised on considerations of public policy. (*Guaranty Trust Co. v. U.S.* (1938) 304 U.S. 126, 132 [58 S.Ct. 785, 788, 82 L.Ed. 1224, 1227-1228].) "The true reason ... is to be found in the great public policy of preserving the public rights, revenues, and property from injury and loss, by the negligence of public officers." (*Ibid.*)

[4] Accordingly, "the implied immunity of the domestic 'sovereign,' state or national, has been universally deemed to be an exception to local statutes of limitations where the government, state or national, is not expressly included" (*Guaranty Trust Co. v. U.S.*, *supra*, 304 U.S. at p. 133 [58 S.Ct. at p. 789, 82 L.Ed. at p. 1228].)

This is the rule in California: The rights of the sovereign "are not barred by lapse of time unless by legislation the immunity is expressly waived." (*City of L. A. v. County of L. A.* (1937) 9 Cal.2d 624, 627 [72 P.2d 138, 113 A.L.R. 370].) fn. 8

But sections 315 and 345 of the Code of Civil Procedure fn. 9 expressly waive the state's legislative immunity by applying statutes of limitations to various types of actions by the state and its agencies. "That it is not the policy of this commonwealth not to be bound by any statute of limitations is made clear by certain enactments which date back to the first session of the state legislature. (Code Civ. Proc., [§§] 315, 317, 345.) ... 'The general legislative policy of California is that the state shall be bound by its statute of limitations with respect to the bringing of actions for the enforcement of any and all such rights as may accrue to the state.'" (*People v. Osgood*, *supra*, 104 Cal.App. at p. 135.)

Title 2 of part 2 (commencing with § 312) addresses general statutes of limitations. Section 312, which is part of chapter 1 of title 2, reflects the Legislature's historical preference for limiting the time within which civil actions may be initiated: "Civil actions, *without exception*, can only be commenced within the periods prescribed in this title, after the cause of action shall have accrued, unless where, in special cases, a different limitation is prescribed by statute." (Italics added.) Chapter 2 of title 2 addresses [103 Cal.App.4th 874] the time for commencing actions for the recovery of real property (§ 315 et seq.),

while chapter 3 (§ 335 et seq.) addresses the time for commencing actions other than for the recovery of real property. In both cases, the Legislature has expressly subjected the state to the limitations periods.

With respect to actions for the recovery of real property, section 315 provides that "[t]he people of this State will not sue any person for or in respect to any real property, or the issues or profits thereof, by reason of the right or title of the people to the same, unless: [¶] 1. Such right or title shall have accrued within ten years before any action or other proceeding for the same is commenced" "The words 'right or title' in this passage are to be construed to mean 'cause of action.'" (*People v. Kings Co. Development Co.* (1918) 177 Cal. 529, 534 [171 P. 102]; accord, *People v. Chambers* (1951) 37 Cal.2d 552, 556 [233 P.2d 557] (*Chambers*)).

[5a] Thus, if the present action is deemed to seek the recovery of real property under chapter 2 of title 2 "by reason of the right or title of the people to the same," this 12-year-delayed action, brought by a state entity, would be subject to (and as we shall show, barred by) the 10-year limitations period specified in section 315.

On the other hand, if this action is deemed other than for the recovery of real property, it comes under chapter 3 of title 2 (commencing with section 335). *fn. 10* But section 345 expressly waives the state's immunity from *any* of the relevant statutes of limitations in that chapter: "The limitations prescribed in this chapter apply to actions brought in the name of the state or county or for the benefit of the state or county, in the same manner as to actions by private parties" (§ 345.)

Accordingly, we next address whether one of the statutes of limitations that the Legislature has expressly made applicable to the state applies to the claim here.

B. Determination of the Applicable Statute of Limitations

[6] "To determine the statute of limitations which applies to a cause of action it is necessary to identify the nature of the cause of action, i.e., the 'gravamen' of the cause of action. [Citations.] '[T]he nature of the right sued upon and not the form of action nor the relief demanded determines the [103 Cal.App.4th 875] applicability of the statute of limitations under our code.' [Citation.]" (*Hensler v. City of Glendale* (1994) 8 Cal.4th 1, 22-23 [32 Cal.Rptr.2d 244, 876 P.2d 1043], citing *Leeper v. Beltrami* (1959) 53 Cal.2d 195, 214 [1 Cal.Rptr. 12, 347 P.2d 12, 77 A.L.R.2d 803], and *Maguire v. Hibernia S. & L. Soc.* (1944) 23 Cal.2d 719, 733 [146 P.2d 673, 151 A.L.R. 1062]; see also Note, *Developments in the Law-Statutes of Limitations* (1950) 63 Harv. L.Rev. 1177, 1192, 1195-1198.)

Put another way, "[w]hat is significant for statute of limitations purposes is the primary interest invaded by defendant's wrongful conduct. [Citation.]" (*Barton v. New United Motor Manufacturing, Inc.* (1996) 43 Cal.App.4th 1200, 1207 [51 Cal.Rptr.2d 328]; see *Day v. Greene* (1963) 59 Cal.2d 404, 410-411 [29 Cal.Rptr. 785, 380 P.2d 385, 94 A.L.R.2d 802] [although a complaint may be styled as a breach of contract action, if the gravamen of the claim is fraud, the three-year period prescribed in § 338 governs, rather than the period applicable to contracts]; 3 Witkin, *Cal. Procedure* (4th ed. 1996) Actions, § 474, p. 599 ["If the 'gravamen' of the action is held to be tort, the action, though in form one for breach of contract, is subject to the tort limitation period"].)

Thus, for example, in *Leeper v. Beltrami*, *supra*, 53 Cal.2d 195, the California Supreme Court held that an action to set aside a deed and to quiet title to real property was barred by the three-year limitation period for fraud actions under section 338, rather than the five-year period under section 318 *fn. 11* applicable to the recovery of real property, because the plaintiffs' recovery depended upon their right to avoid a contractual obligation, which, in turn, depended upon a finding of duress, a type of fraud. (*Leeper*, at pp. 213-214.) Based on its conclusion that "the modern tendency is to look beyond the relief sought, and to view the matter from the basic cause of action giving rise to the plaintiff's right to relief" (*id.* at p. 214), the state Supreme Court analyzed the case as follows: "Quieting title is the relief granted once a court determines that title belongs in plaintiff. In determining that question, where a contract exists between the parties, the court must first find something wrong with that contract. In other words, in such a case, the plaintiff must show he has a substantive right to relief before he can be granted any relief at all. Plaintiff must show a right to rescind before he can be granted the right to quiet his title." (*Id.* at p. 216.) Accordingly, the court applied the three-year limitation period for fraud actions to the quiet title action. [103 Cal.App.4th 876]

[5b] Here, the gravamen of the District's first and second causes of action, seeking to declare the 1985 contracts void, is its claim that these agreements are unlawful under Government Code section 1090, and therefore void under Government Code section 1092. Indeed, the operative complaint styles both the first and second causes of action "[f]or a Declaration Against All Defendants that the 1985 Contracts Were Made in Violation of Government Code § 1090." While the form of the pleading is not determinative of the issue (*Quintilliani v. Mannerino* (1998) 62 Cal.App.4th 54, 65-66 [72 Cal.Rptr.2d 359]), none of the allegations in either cause of action hint at another basis for the District's claim for relief. And the other causes of action subject to defendants' summary adjudication motion-imposition of a constructive trust over the transferred assets,

an accounting of the transferred assets, and an injunction to return the transferred assets-are fairly described as ancillary to the first two.

Thus, the nature of the right sued on here is the public's right to be free of a government contract made under the influence of a financial conflict of interest. Accordingly, the applicable statute of limitations is the statute applicable to a claim under Government Code sections 1090 and 1092, not a claim for the recovery of real property-although that is the ultimate relief the declaration seeks.

C. Claims Under Government Code Section 1092 Are Subject to the Limitations Periods Under Chapter 3

Neither Government Code sections 1090 and 1092, nor the statutory scheme of which they are a part, specifies a limitations period for actions brought to void a contract entered in violation of Government Code section 1092.

Accordingly, the limitations periods under title 2 of part 2 apply (commencing with § 312) because section 312 provides that "[c]ivil actions, *without exception*, can only be commenced within the periods prescribed in this title ... unless where, in special cases, a different limitation is prescribed by statute." (Italics added.)

And since the nature of the right sued on here is the public's right to be free of a government contract made under the influence of a financial conflict of interest, this is an action "other than for the recovery of real property," and is thus covered by chapter 3 of title 2 of part 2 (commencing with § 335). And "[t]he limitations prescribed in [that] chapter apply to actions brought in the name of the State ... or for the benefit of the State" (§ 345.) [103 Cal.App.4th 877]

However, no case has squarely addressed the applicable statute of limitations for suits to void a contract in violation of Government Code section 1092, although various decisions have applied statutes of limitations to cases raising a financial conflict of interest under Government Code section 1090 or its predecessor statute. (See, e.g., *People v. Honig* (1996) 48 Cal.App.4th 289, 304, fn. 1 [55 Cal.Rptr.2d 555] [applying the three-year limitations period to penal actions under Gov. Code, § 1097 for violations of Gov. Code, § 1090]; *County of Marin v. Messner* (1941) 44 Cal.App.2d 577, 591 [112 P.2d 731] [action to recover money paid without authority under predecessor statute to Gov. Code, § 1090 is subject to three-year limitations period for liability created by statute]; *Schaefer v. Berinstein* (1956) 140 Cal.App.2d 278, 294, 297 [295 P.2d 113] [when gravamen of taxpayer's action is fraud against the city based, in part, on violation of Gov. Code, § 1090, three-year statute applies].)

Accordingly, as we noted, to determine the applicable statute of limitations, we must look to the " 'nature of the right sued upon and not ... the relief demanded.' " (*Hensler v. City of Glendale, supra*, 8 Cal.4th at p. 23.) Government Code section 1090 prohibits state, county, district, and city officers or employees from being "financially interested in any contract made by them in their official capacity, or by any body or board of which they are members." And under Government Code section 1092, "[e]very contract made in violation of any of the provisions of Section 1090 may be avoided at the instance of any party except the officer interested therein." [7] "California courts have generally held that a contract in which a public officer is interested is *void*, not merely voidable." (*Thomson v. Call, supra*, 38 Cal.3d at p. 646, fn. 15.) Moreover, a governmental agency "is entitled to recover any consideration which it has paid, without restoring the benefits received under the contract." (*Id.* at p. 647.) The California Supreme Court has ruled that this remedy results "in a substantial forfeiture" and provides "public officials with a strong incentive to avoid conflict-of-interest situations scrupulously." (*Id.* at p. 650.)

In this light, the one-year limitations period under section 340, subdivision (1), could be argued to apply to the District's claims to declare the 1985 contracts void and to repossess the transferred assets because it applies to "[a]n action upon a statute for a penalty or forfeiture, when the action is given to an individual, or to an individual and the state, except when the statute imposing it prescribes a different limitation." [8] A forfeiture is "[t]he divestiture of property without compensation" or "[t]he loss of a right, privilege, or property because of a crime, breach of obligation, or neglect of duty." (Black's Law Dict. (7th ed. 1999) p. 661, col. 1.) Government Code section 1092, which voids contracts in which a state employee has a financial conflict of interest without regard to the restoration of benefits, certainly would appear to effect a forfeiture. [103 Cal.App.4th 878]

[5c] However, we need not decide whether section 340, subdivision (1), applies in this case. Even if an action under Government Code section 1092 is not deemed a claim based on a statute for a forfeiture, the District's causes of action-brought 12 years after it entered the purportedly void agreements-would be time-barred under the four-year limitations period under the catchall provision of section 343. Section 343, which is also part of chapter 3 (which applies to all actions brought by the state [§ 345]), provides: "An action for relief not hereinbefore provided for must be commenced within four years after the cause of action shall have accrued."

[9] As the California Supreme Court long ago explained, "[t]he legislature has ... specified the limitations applicable to a wide variety of actions, and then to rebut the possible inference that actions not therein specifically described are to be regarded as exempt from limitations, it has specified a four-year limitation upon "an action for relief not hereinbefore provided for" (§ 343); and where it has intended that an action shall be exempt from limitations it has said so in clear and unmistakable language. [Citations.]" (*Moss v. Moss* (1942) 20 Cal.2d 640, 645 [128 P.2d 526, 141 A.L.R. 1422], quoting *Bogart v. George K. Porter Co.* (1924) 193 Cal. 197, 201 [223 P. 959, 31 A.L.R. 1045].)

[5d] Applying section 343 to this action to void the 1985 contracts on the ground of illegality would certainly be consistent with existing case authority. (E.g., *Moss v. Moss*, *supra*, "20 Cal.2d at pp. 644-645 [holding that cause of action for cancellation of an agreement is governed by § 343, in part because there is "no section of the code that expressly limits the time within which an action must be brought for cancellation of an instrument because of its illegality"]; *Zakaessian v. Zakaessian* (1945) 70 Cal.App.2d 721, 725 [161 P.2d 677] ["[o]rdinarily a suit to set aside and cancel a void instrument is governed by section 343 of the Code of Civil Procedure" unless, for example "the gravamen of the cause of action stated involves fraud or a mistake"]; see also *Piller v. Southern Pac. R.R. Co.* (1877) 52 Cal. 42, 44 ["the four years' limitation of [section] 343 applies to all suits in equity not strictly of concurrent cognizance in law and equity"]; *Dunn v. County of Los Angeles* (1957) 155 Cal.App.2d 789, 805 [318 P.2d 795] [action to set aside deed on the ground of coercion is governed by § 343].)

[10] In any event, we reject the District's contention that the gravamen of its causes of action is possession of real property or ejection. First, possession of real property is the ultimate relief sought (following a declaration to that effect), not the nature of the right sued upon, which controls the selection of the statute of limitations. (See *Leeper v. Beltrami*, *supra*, 53 [103 Cal.App.4th 879] Cal.2d at pp. 213-214.) *fn. 12* Instead, the District's right to recover the hospital facility from defendants depends wholly upon its establishing that Buhrmann and Cook were "financially interested" in the 1985 contracts so as to render those agreements void under Government Code section 1092. Second, only one of the two 1985 contracts that the District seeks to void pertains to real property. The agreement for transfer of assets cannot be founded on a claim to recover real property; therefore, this portion of the claim must surely be premised on chapter 3 of title 2 of part 2 of the Code of Civil Procedure addressing actions other than for the recovery of real property.

Nor does the fact that the contracts are claimed void avoid the statute of limitations. Actions to void contracts are nonetheless subject to the statute of limitations. (E.g., *Smith v. Bach* (1921) 53 Cal.App. 63 [199 P. 1106]; 3 Witkin, Cal. Procedure, *supra*, Actions § 507, p. 640.)

[5e] Finally, even if the gravamen of the District's causes of action was deemed to be for the recovery of real property under chapter 2 of title 2 (commencing with § 315), the District's 12-year delayed action would be barred because it would be subject to the 10-year limitations period under section 315 for actions by the people of this state "in respect to any real property" by reason of "the right or title of the people to the same."

D. Accrual of the District's Causes of Action

[11] As a general rule, a statute of limitations accrues when the act occurs which gives rise to the claim (*Myers v. Eastwood Care Center, Inc.* (1982) 31 Cal.3d 628, 634 [183 Cal.Rptr. 386, 645 P.2d 1218]), that is, when "the plaintiff sustains actual and appreciable harm. [Citation.] Any 'manifest and palpable' injury will commence the statutory period. [Citation.]" (*Garver v. Brace* (1996) 47 Cal.App.4th 995, 1000 [55 Cal.Rptr.2d 220].)

[5f] Assuming for the sake of argument that the 1985 agreements were made in violation of Government Code section 1090, the District sustained a "manifest and palpable" injury no later than November 1985. That is when it entered a contract influenced by a financial conflict of interest-the harm the statute seeks to avoid.

[12] After all, "Government Code section 1090 codified the common law prohibition of public officials having a financial interest in contracts [103 Cal.App.4th 880] they make in their official capacities." (*BreakZone Billiards v. City of Torrance* (2000) 81 Cal.App.4th 1205, 1230 [97 Cal.Rptr.2d 467].) Because "it is recognized" "that an impairment of impartial judgment can occur in even the most well-meaning men when their personal economic interests are affected by the business they transact on behalf of the Government" "[citations]," the objective of the conflict of interest statutes "is to remove or limit the possibility of any personal influence, either directly or indirectly which might bear on an official's decision" [Citations.]" (*People v. Honig*, *supra*, 48 Cal.App.4th at p. 314.) Accordingly, Government Code section 1090 has been interpreted to prohibit a financially interested employee from participating in the "planning, preliminary discussion, compromises, drawing of plans and specifications and solicitation of bids that [lead] up to the formal making of the contract." (*People v. Honig*, *supra*, 48 Cal.App.4th at pp. 314-315, citing *Stigall v. City of Taft* (1962) 58 Cal.2d 565, 571 [25 Cal.Rptr. 441, 375 P.2d 289]; see also *Thomson v. Call*, *supra*, 38 Cal.3d at pp. 647-648.)

[5g] Based on the limited record before us, it is undisputed that Buhrmann and Cook worked simultaneously for the District and Marin General before the 1985 contracts were executed in November 1985. Hence, the harm that Government Code section 1090 seeks to avoid arose no later than November 1985 when the contracts were executed. Accordingly, the District's causes of action to declare the 1985 contracts void under Government Code section 1092 accrued no later than November 1985. And the District makes no allegation that the commencement of the running of the statute of limitations should be tolled, only that its action is exempt from the otherwise applicable statute of limitations. Thus, unless the *Hoadley* doctrine exempts this action from the statute of limitations, defendants have successfully established that this action, filed in 1997-12 years later-is untimely under either section 315, section 340, subdivision (1), or section 343.

III. *The District Has Not Established That Its Action Is Exempt from the Statute of Limitations*

[13] The District's opposition to defendants' motion for summary adjudication rests wholly upon its insistence that "under the rule confirmed in [*Hoadley*] a conveyance of public-use property that was not valid and effective when it was made can be attacked, and the property reclaimed by the public, regardless of how much time has passed."

As we shall explain, *Hoadley* does not stand for such a broad proposition. No published case has applied the holding of *Hoadley*, or its reasoning, to an action to set aside contracts allegedly made in violation of Government Code section 1090. [103 Cal.App.4th 881]

In *Hoadley*, the plaintiff sued the City of San Francisco to quiet title to two parcels of land, located in an area dedicated for use as city squares. He claimed that he had acquired title (1) by virtue of an ordinance and a confirmatory act, and (2) by adverse possession. (*Hoadley, supra*, 50 Cal. at pp. 271-272.)

After holding that the plaintiff did not acquire title to the public squares pursuant to the ordinance or the confirmatory act (*Hoadley, supra*, 50 Cal. at p. 273), the court in *Hoadley* considered whether the city was barred by the applicable statute of limitations from opposing the plaintiff's claim of adverse possession. First, the court ruled that adverse possession could not extinguish a public use to which the land had been dedicated: "The Statute of Limitations was not intended as a bar to the assertion by the public of rights of that character." (*Id.* at p. 275.) Next, it ruled that the city's legal title could not be extinguished by adverse possession: "That is to say, the title was granted to the city in trust, for public use; and the city had no authority ... to alienate or in any manner dispose of it, but only to hold it for the purposes expressed in the statute. It was granted to the city for public use, and is held for that purpose only. It cannot be conveyed to private persons, and is effectually withdrawn from commerce; and the city having no authority to convey the title, private persons are virtually precluded from acquiring it. The land itself, and not the use only, was dedicated to the public. Land held for that purpose, whether held by the State or a municipality, in our opinion, is not subject to the operation of the Statute of Limitations." (*Id.* at pp. 275-276.)

Thus, *Hoadley's* holding was premised on the governmental entity's lack of "authority ... to alienate" property held for public use (*Hoadley, supra*, 50 Cal. at p. 275) and the presumably concomitant inability of a private person to acquire it indirectly through the failure of the government to timely bring suit within the statute of limitations-quite unlike the instant case where the District had statutory authority to enter into a lease.

This is made more clear by *Hoadley's* reliance on the reasoning in *Commonwealth v. Alberger* (1836) 1 Whart. 469 (*Commonwealth*), among other cases, in coming to its conclusion. (*Hoadley, supra*, 50 Cal. at p. 275.) In *Commonwealth*, the Supreme Court of Pennsylvania held that William Penn's son had no authority to sell a portion of a public square in Philadelphia dedicated to public use by his father. In holding that the defendants were not "protected by the lapse of time" (*Commonwealth*, at p. 486), the Supreme Court of Pennsylvania opined: "It is well settled that lapse of time furnishes no defense for an encroachment on a public right; such as the erecting of an obstruction on a street or public square.... [¶] These [103 Cal.App.4th 882] principles are of universal application, and control the present case as well as others. There is no room for presumption since the grant itself is shown and proves defective; and if there were no grant shown, presumption will not be made to support a nuisance, by encroachment on a public right; and no statute of limitations bars the proceeding by indictment to abate it. These principles, indeed, pervade the laws of the most enlightened nations as well as our own code, and are essential to the protection of public rights, which would be gradually frittered away, if the want of complaint or prosecution gave the party a right. Individuals may reasonably be held to a limited period to enforce their right against adverse occupants, because they have interest sufficient to make them vigilant. But in public rights of property, each individual feels but a slight interest, and rather tolerates even a manifest encroachment, than seeks a dispute to set it right ... [citation]." (*Id.* at pp. 486, 488.)

Accordingly, based on this analysis, it is clear that *Hoadley* held that public-use property that cannot be alienated directly should not be alienated indirectly to an adverse possessor through the passage of time.

Indeed, *Hoadley's* holding that the statute of limitations does not bar the state's recovery of public-use property against a claim of adverse possession is simply the mirror image of the rule that a private party cannot acquire prescriptive title to public-use property through adverse possession: "[S]o far as the title to real property is concerned, -prescription and limitation are convertible terms; and a plea of the proper statute of limitations is a good plea of a prescriptive right." (*Water Co. v. Richardson* (1887) 72 Cal. 598, 601 [14 P. 379]; see *People v. Shirokow*, *supra*, 26 Cal.3d at p. 311.) Thus, *Hoadley's* holding that property held by the state in trust cannot be lost through adverse possession is not so much a rule concerning the application of the statute of limitations as it is a substantive doctrine that a private party cannot acquire prescriptive title to public rights founded on adverse possession. Indeed, Civil Code section 1007 was amended in 1935 to codify this by prohibiting the acquisition of title by adverse possession of any public-use property, no matter how long the property is occupied. (Stats. 1935, ch. 519, § 1, p. 1592.) fn. 13 Hence, a statute now defines in more direct terms the common law exception that *Hoadley* established.

We thus face the question whether *Hoadley* should be *extended* beyond its codification to exempt any conveyance of public-use property from the [103 Cal.App.4th 883] statute of limitations, in the face of other statutory enactments that expressly apply limitations to actions brought by the state.

A. The Adverse Possession Cases

Hoadley has most commonly been cited as authority to bar an adverse possessor of public-use property from asserting the statute of limitations against the government's action to recover the property. (E.g., *Board of Education v. Martin*, *supra*, 92 Cal. 209 [the California Supreme Court relied upon *Hoadley* to hold that no statute of limitations bars an educational district from recovering lands taken by adverse possession]; *People v. Kerber* (1908) 152 Cal. 731, 733 [93 P. 878] [the statute of limitations does not apply to an action by the state to recover a portion of San Diego Bay tidelands purportedly acquired by adverse possession because tidelands "belong to the state by virtue of its sovereignty" and "constitute property devoted to public use, of which private persons cannot obtain title by prescription, founded upon adverse occupancy for the period prescribed by the statute of limitations"]; *County of Yolo v. Barney* (1889) 79 Cal. 375, 378-381 [21 P. 833] [no statute of limitations restricted ability of hospital district to quiet title to property claimed by adverse possession]; *San Leandro v. Le Breton* (1887) 72 Cal. 170, 177 [13 P. 405] [no statute of limitations bars city from recovering land marked for public use against a claim of adverse possession], disapproved on another ground in *People v. Reed* (1889) 81 Cal. 70, 79 [22 P. 474]; *Visalia v. Jacobs* (1884) 65 Cal. 434, 435-436 [4 P. 433] [no statute of limitations bars city from recovering a portion of a city street taken by adverse possession]; *Proctor v. City & County of San Francisco* (9th Cir. 1900) 100 Fed. 348, 350-351 ["It is ... settled by a series of decisions by the supreme court that the rights of municipal corporations in such property are not affected by adverse possession, however long continued"]; see 3 Witkin, Cal. Procedure, *supra*, Actions, § 456, p. 578 ["There can be no adverse possession of property devoted to a public use"].)

More recently, in *People v. Shirokow*, *supra*, 26 Cal.3d 301, the California Supreme Court characterized *Hoadley* in conformity with these cases as holding that property held in public trust cannot be lost through adverse possession: "More than a century ago, in *Hoadley*, *supra*,] 50 Cal. [at pages] 274-276, we articulated the rule that property held by the state in trust for the people cannot be lost through adverse possession. The statute of limitations is of no effect in an action by the state to recover such property from an adverse possessor whose use of the property for private purposes is not [103 Cal.App.4th 884] consistent with the public use. [Citation.]" (*People v. Shirokow*, *supra*, 26 Cal.3d at p. 311.)

Accordingly, *Hoadley* has no application to the circumstances presented here for several reasons.

First, the instant case does not involve the application of the statute of limitations to a claim of adverse possession of public property.

Second, *Hoadley's* premise is that the passage of time cannot grant title to that which the government has no authority to alienate. Here, the District had authority to enter into a lease of the hospital. The issue in this case is not whether the public property could be leased, but whether it was leased in conformity with the law. For this reason, too, *Hoadley* does not apply.

Indeed, the California Supreme Court in *Ames v. City of San Diego* (1894) 101 Cal. 390 [35 P. 1005], distinguished *Hoadley* on precisely this ground: "[I]n case of lands, the legal title to which is vested in the city, and which may be alienated by it, the rule just stated [in *Hoadley*] in relation to land dedicated to the public use does not apply." (*Id.* at p. 394.)

Finally, *Hoadley* surely does not apply to that part of the District's claim that concerns property that could never be the subject of adverse possession, namely, the assets (including the cash, inventory, and accounts receivable) which were transferred under the 1985 contracts.

The District observes, however, that "the Supreme Court ... disposed of any notion that the *Hoadley* no-limitations rule was restricted to situations where public-use property had merely been seized and held by a private individual on a claim of adverse possession," since it has also been cited to defeat the application of the statute of limitations in actions for the recovery of public-use property that has been voluntarily transferred.

But a careful reading of the cases upon which the District relies demonstrates that they do not support its assertion that the "*Hoadley* rule" bars the application of the statute of limitations to *any* invalid, illegal, or "ineffective" transfer of a public-use asset, "*regardless* of the particular legal defect that rendered the original transfer invalid." Instead, these cases only extend *Hoadley* to bar the assertion of the statute of limitations with respect to the recovery of public-use property that the government had no authority to alienate. [103 Cal.App.4th 885]

In *Sixth District etc. Assoc. v. Wright, supra*, 154 Cal. 119 (*Sixth District*), for instance, the California Supreme Court cited *People v. Kerber, supra*, 152 Cal. 731 (an adverse possession case, which in turn relied upon *Hoadley*) to reject a statute of limitations defense to an action to recover a gift made in violation of the state Constitution's ban on gifts of public property. (*Sixth District, supra*, at p. 130.) In *Sixth District*, the governing board of an agricultural district conveyed to a private corporation all of the district's property in purported accordance with a statute expressly authorizing such transactions. (*Id.* at pp. 122-126.) However, the California Supreme Court held that the act purporting to authorize the transaction conflicted with a provision of the state Constitution barring gifts of public property (*id.* at pp. 128-129) and rejected the defendants' assertion of the statute of limitations: "[T]he property was held in trust by a state institution or public agency for a public use, which public use has not been discontinued or abandoned by *any lawful act of public authority*. As to such property it is well settled that the statute of limitations has no application." (*Id.* at p. 130, italics added.)

Thus, *Sixth District*, like *Hoadley*, was premised on public property held in trust that the government had no authority to alienate; thus, no limitation period could operate to alienate indirectly what could not be alienated directly.

The District also relies on *Chambers, supra*, 37 Cal.2d 552, for the proposition that no limitations period can bar a suit to retrieve public-trust property invalidly conveyed to a private party. But in *Chambers*, the state sought to quiet title on park land, which was mistakenly conveyed by a tax deed to a private party, *Chambers*. (*Id.* at p. 555.) Opposing the state's argument that the tax deed was void, *Chambers* defended on the basis of various statutes of limitations (*id.* at pp. 555-556), which the court rejected. First, the court found that the action was commenced *within* the 10-year period of section 315 for actions by the people of the state "in respect to any real property." (*Id.* at p. 556, quoting § 315.) And citing *Hoadley*, it noted that in any event, "neither section 315 of the Code of Civil Procedure nor the provisions on adverse possession ... apply to property owned by the state and devoted to a public use." (*Chambers*, at pp. 556-557.) Next, the court rejected *Chambers*'s assertion that the action was barred by the one-year limitations periods contained in the Revenue and Taxation Code, observing the general rule that "statutes of limitation do not apply against the state unless expressly made applicable" and ruling that "tax statutes do not apply against the state as to its property." (*Chambers, supra*, at p. 559.) It further reasoned that "it seems that if the statutes on adverse possession do not run against the property of the state which is dedicated to a public purpose (see authorities cited [including *Hoadley*]) the opposite result should not be reached, depriving the state of its property, by application to it of the [103 Cal.App.4th 886] provisions ... of the Revenue and Taxation Code. We hold therefore that they do not apply to the state." (*Id.* at p. 560, bracketed text added.)

Chambers, supra, 37 Cal.2d 552, does not assist the District. First and foremost, relying on the rule that statutes of limitations do not apply against the state unless made expressly applicable, *Chambers* merely construed the limitations periods in the tax statutes not to "apply against the state as to its property." (*Id.* at p. 559.) Second, although it suggested in dictum that section 315 does not apply to public-use property owned by the state, we do not rely on section 315 for the applicable limitations period in this case; thus, we have no need to rely on a construction of that section. Moreover, the cases that the Supreme Court cited for its dictum that section 315 does not apply to public-use property owned by the state (many of which we have cited here) do not so broadly hold. Third, regardless of the characterization of *Hoadley* in *Chambers*, the California Supreme Court's more recent characterization of *Hoadley* in *People v. Shirokow, supra*, 26 Cal.3d at page 311, more narrowly defines the doctrine to hold that the rule is "that property held by the state in trust for the people cannot be lost through adverse possession." The Supreme Court's holding in *Hoadley* and its most recent characterization of *Hoadley* would appear to be the most reliable expositions of the decision's scope. Fourth and finally, *Chambers* acknowledged that the limitations periods under *chapter 3* of title 2 of part 2 (which we have found applies here) are, in fact, applicable to actions brought by the state. (*Chambers, supra*, "37 Cal.2d at p. 559.)

The remainder of the cases relied upon by the District simply hold that the passage of time does not prevent the state from recovering public-use property that the state has no right to alienate. (*People v. California Fish Co.* (1913) 166 Cal. 576, 598-600, 611-612 [138 P. 79] [the state did not have the legal power to transfer certain coastal tidelands because, in part, "[a] patent for state land, issued by the officers in a case where there has been no valid application or survey approved nor any valid payment of the price, is, of course, void as against the state"]; *California Trout, Inc. v. State Water Resources*

Control Bd. (1989) 207 Cal.App.3d 585, 631 [255 Cal.Rptr. 184] [licenses to validate diversion of water exceeded amount permitted under state law and thus action seeking rescission of licenses was not untimely because "[a]n encroachment on the public trust interest shielded by [statute] cannot ripen into a contrary right due to lapse of any statute of limitations"]; *Allen v. Hussey* (1950) 101 Cal.App.2d 457, 467-468, 473-475 [225 P.2d 674] [lucrative long-term lease of airport facilities, for which irrigation district received \$1 annual fee, was unauthorized breach of public trust and an unconstitutional gift of public funds].)

In contrast, the District here makes no allegation that it had "no authority" to effect a lease and transfer hospital assets on the terms provided. To the [103 Cal.App.4th 887] contrary, the provisions of the Local Health Care District Law then in effect expressly authorized such a lease and the other transfers involved. Nor does the District contend that the then-statutory framework permitting the transactions was unconstitutional or otherwise unlawful. The prohibition on conflicts of interest contained in Government Code section 1090 in no way prohibits the transfers authorized by the Local Health Care District Law (Health & Saf. Code, § 32000 et seq.), but instead directs individual government employees not to "hav[e] a financial interest in contracts they make in their official capacities." (*BreakZone Billiards v. City of Torrance, supra*, 81 Cal.App.4th at p. 1230.)

Accordingly, Government Code section 1090 does not deprive the government of authority to contract over, and thus the District had authority to lease, the public-use property. In contrast, all of the aforementioned cases that bar application of the statute of limitations are based on the premise that the passage of time cannot be permitted to indirectly alienate public-use property that the government is not authorized to alienate directly. Here, the District is entitled to lease the property, and just as importantly, the passage of time will not cause the District to lose the property. To the contrary, the lease will ultimately expire by its own terms, and the District will regain possession of the property. We thus decline to expand the holding of *Hoadley* to apply to a lease of public-use property and to the transfer of assets that the law authorizes the District to make.

IV. Conclusion

An action to void a contract under Government Code section 1092 comes within the limitations periods specified in chapter 3 of title 2 of part 2 of the Code of Civil Procedure. (§ 335 et seq.) And the Legislature has expressly applied all of the limitations periods in that chapter to actions brought in the name of the state. (§ 345.)

The public policy underlying *Hoadley, supra*, 50 Cal. 265-that "property held by the state in trust for the people cannot be lost through adverse possession" (*People v. Shirokow, supra*, 26 Cal.3d at p. 311)-is not furthered by extending it to allow an untimely suit to void a lease of public-use property, which will expire by its own terms and which the state is otherwise authorized to enter. Instead, *Hoadley* is meant to prevent public-use property that the state cannot directly alienate from being indirectly alienated by the passage of time. That is not the case with property that the state is authorized to lease and which the state will recover at the end of the lease term.

Moreover, even if the public policy under *Hoadley* was furthered by allowing an untimely suit to void a lease of public-use property, it is for the [103 Cal.App.4th 888] Legislature to weigh the competing public policies and so determine. Thus far, the Legislature has not created any exceptions to its subjection of the state to the limitation periods in chapter 3, and it has expressly codified *Hoadley* with respect to adverse possession claims.

Accordingly, we conclude that this action is time-barred. Defendants' uninterrupted operation of the hospital facility for nearly half of its 30-year lease before suit was brought certainly gave rise to a legitimate expectation that the 1985 contracts would not be challenged and that defendants could rely on those contracts in making investment decisions. Such expectations are precisely what the Legislature chose to protect when it expressly subjected the state to the same limitation periods that bind private parties' contract, tort, and statutory claims.

Disposition

The judgment is affirmed. Defendants are awarded their costs on appeal. (Cal. Rules of Court, rule 26(a).)

Blease, Acting P. J., and Raye, J., concurred.

Appellant's petition for review by the Supreme Court was denied February 25, 2003.

FN 1. Codefendant Marin Community Health is the sole member of defendant Marin General. After the agreements in issue were signed, another codefendant, Sutter Health, became the sole member of Marin Community Health.

FN 2. Government Code section 1090 provides: "Members of the Legislature, state, county, district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity. [¶] As used in this article, 'district' means any agency of the state formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries."

FN 3. The applicable code provisions have been amended several times since 1985 when the lease here was entered. Health and Safety Code section 32121 was amended in 1986, 1988, 1989, 1990, 1992, 1993, 1994, 1995, 1996, and 1998; Health and Safety Code section 32126 was amended in 1992, 1993, 1994, and 1998. (See 41 West's Ann. Health & Saf. Code (1999 ed.) foll. §§ 32121, 32126, pp. 242, 257.)

FN 4. See footnote 2, *ante*, for the full text of Government Code section 1090.

FN 5. Government Code section 1092 states: "Every contract made in violation of any of the provisions of Section 1090 may be avoided at the instance of any party except the officer interested therein. No such contract may be avoided because of the interest of an officer therein unless such contract is made in the official capacity of such officer, or by a board or body of which he is a member."

FN 6. The District's other causes of action have been dismissed.

FN 7. Marin General and Marin Community Health filed a joint motion for summary adjudication; Sutter Health filed a separate motion. However, as the two motions raise essentially the same issues, we shall refer to the defendants' motions for summary adjudication in the singular.

FN 8. Some courts have somewhat broadened this standard and ruled that statutes of limitations do not bind the state and its agencies "unless they do so expressly *or by necessary implication*." (E.g., *Philbrick v. State Personnel Board* (1942) 53 Cal.App.2d 222, 228 [127 P.2d 634], italics added.)

FN 9. Unless otherwise designated, all further statutory references (including statutory references to chapters and title) are to the Code of Civil Procedure.

FN 10. Section 335 provides: "The periods prescribed for the commencement of actions other than for the recovery of real property, are as follows:"

The sections that follow section 335 then prescribe the limitations periods for various types of actions.

FN 11. Section 318 provides in pertinent part: "No action for the recovery of real property, or for the recovery of the possession thereof, can be maintained, unless it appear that the plaintiff ... was seized or possessed of the property in question, within five years before the commencement of the action."

FN 12. A contrary result was suggested in *People v. Kings Co. Development Co.*, *supra*, 177 Cal. at page 535, where the court found that an action by the state to cancel a land patent, issued by officers acting under the influence of fraud, was an action in respect to land and was governed by section 315 for actions to recover real property. But that case preceded *Leeper v. Beltrami*, *supra*, 53 Cal.2d 195, and *Hensler v. City of Glendale*, *supra*, 8 Cal.4th at pages 22-23, which so clearly held that the nature of the right sued upon controlled the determination of the applicable statute of limitations.

FN 13. Civil Code section 1007, following a further amendment in 1968, presently provides: "Occupancy for the period prescribed by the Code of Civil Procedure as sufficient to bar any action for the recovery of the property confers a title thereto, denominated a title by prescription, which is sufficient against all, *but no possession by any person, firm or corporation no matter how long continued* of any land, water, water right, easement, or other property whatsoever dedicated to a public use by a public utility, or dedicated to or owned by the state or any public entity, shall ever ripen into any title, interest or right against the owner thereof." (Civ. Code, § 1007, italics added, as further amended by Stats. 1968, ch. 1112, § 1, pp. 2125-2126.)

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Revised Audit Report

COLLECTIVE BARGAINING PROGRAM

Chapter 961, Statutes of 1975,
and Chapter 1213, Statutes of 1991

July 1, 1999, through June 30, 2002



JOHN CHIANG
California State Controller

October 2012



JOHN CHIANG
California State Controller

October 9, 2012

Joan Barram, President
Board of Trustees
Foothill De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022-4599

Dear Ms. Barram:

The State Controller's Office audited the costs claimed by the Foothill-De Anza Community College District for the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

This revised final report supersedes our previous report dated July 2, 2004. In our prior report, we did not allow costs that were supported by electronic calendars, e-mail messages, and internal memoranda because there was no contemporaneous documentation validating the hours claimed. We reconsidered the audit adjustments in light of the September 21, 2010 appellate court decision in *Clovis Unified School District et al. v. John Chiang, State Controller*. The court ruled that the SCO's contemporaneous source document rule (CSDR) was invalid prior to the Commission on State Mandates' (CSM) adoption of the rule in the Collective Bargaining Program's parameters and guidelines. The CSM adopted the CSDR for this mandated program effective July 1, 2005. In compliance with the court decision, we revised our audit to allow costs supported by electronic calendars, e-mail messages, and internal memoranda. As a result, allowable costs increased by \$192,084 for the audit period.

The district claimed \$843,067 for the mandated program. Our audit disclosed that \$586,455 is allowable and \$256,612 is unallowable. The costs are unallowable because the district claimed unsupported and ineligible costs. The State paid the district \$677,871. The State will offset \$91,416 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

The district previously filed an Incorrect Reduction Claim (IRC) on September 13, 2005. The district may file an amended IRC with the CSM based on this revised final audit report. The amended IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's website at www.csm.ca.gov/docs/IRCForm.pdf.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: Linda M. Thor, Ed.D., Chancellor
 Foothill-De Anza Community College District
 Kevin McElroy, Vice Chancellor, Business Services
 Foothill-De Anza Community College District
 Bernata Slater, Director, Budget Operations
 Foothill-De Anza Community College District
 Bret Watson, Grants Monitor
 Foothill-De Anza Community College District
 Christine Atalig, Specialist
 College Finance and Facilities Planning
 California Community Colleges Chancellor's Office
 Ed Hanson, Principal Program Budget Analyst
 Education Systems Unit
 Department of Finance

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Revised Audit Report

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Revised Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Foothill-De Anza Community College District for the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The district claimed \$843,067 for the mandated program. Our audit disclosed that \$586,455 is allowable and \$256,612 is unallowable. The costs are unallowable because the district claimed unsupported and ineligible costs. The State paid the district \$677,871. The State will offset \$91,416 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

Background

In 1975, the State enacted the Rodda Act (Chapter 961, Statutes of 1975), requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. The legislation created the Public Employment Relations Board to issue formal interpretations and rulings regarding collective bargaining under the Act. In addition, the legislation established organizational rights of employees and representational rights of employee organizations, and recognized exclusive representatives relating to collective bargaining.

On July 17, 1978, the Board of Control (now the Commission on State Mandates [CSM]) determined that the Rodda Act imposed a state mandate upon school districts reimbursable under Government Code section 17561.

Chapter 1213, Statutes of 1991, added Government Code section 3547.5, requiring school districts to publicly disclose major provisions of a collective bargaining effort before the agreement becomes binding.

On August 20, 1998, the CSM determined that this legislation also imposed a state mandate upon school districts reimbursable under Government Code section 17561. Costs of publicly disclosing major provisions of collective bargaining agreements that districts incurred after July 1, 1996, are allowable.

Claimants are allowed to claim increased costs. For components G1 through G3, increased costs represent the difference between the current-year Rodda Act activities and the base-year Winton Act activities (generally, fiscal year 1974-75), as adjusted by the implicit price deflator. For components G4 through G7, increased costs represent actual costs incurred.

The seven components are as follows:

- G1-Determining bargaining units and exclusive representative
- G2-Election of unit representative
- G3-Costs of negotiations
- G4-Impasse proceedings
- G5-Collective bargaining agreement disclosure
- G6-Contract administration
- G7-Unfair labor practice charges

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on October 22, 1980, and amended them ten times, most recently on January 29, 2010. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist school districts and local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Collective Bargaining Program for the period of July 1, 1999, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the Foothill-De Anza Community College District claimed \$843,067 for costs of the Collective Bargaining Program. Our audit disclosed that \$586,455 is allowable and \$256,612 is unallowable. The State paid the district \$677,871. The State will offset \$91,416 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

**Views of
Responsible
Officials**

We issued a draft audit report on March 12, 2004. Michael Brandy, former Vice Chancellor–Business Services, responded by letter dated April 28, 2004 (Attachment), disagreeing with the audit results. We issued our original final audit report on July 2, 2004.

Subsequently, we reconsidered the audit adjustments in light of the September 21, 2010 appellate court decision in *Clovis Unified School District et al. v. John Chiang, State Controller*. Based on the court decision, we allowed all costs supported by electronic calendars, e-mail messages, and internal memoranda. As a result, allowable costs increased by \$192,084 for the audit period. On September 25, 2012, we notified Kevin McElroy, Vice Chancellor, Business Services, and other district staff of the final audit report revisions.

Restricted Use

This report is solely for the information and use of the Foothill-De Anza Community College District, the California Community Colleges Chancellor's Office, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

October 9, 2012

**Revised Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2002**

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|-------------------------|------------------------|----------------------|------------------------|
| <u>July 1, 1999, through June 30, 2000</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 42,058 | \$ 31,564 | \$ (10,494) | Finding 1 |
| Contract services | 57,504 | 30,099 | (27,405) | Finding 2 |
| Subtotals | 99,562 | 61,663 | (37,899) | |
| Less adjusted base year direct costs | (15,398) | (15,398) | — | |
| Increased direct costs, G1 through G3 | 84,164 | 46,265 | (37,899) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 45,074 | 45,074 | — | |
| Contract services | 58,218 | 56,363 | (1,855) | Finding 2 |
| Increased direct costs, G4 through G7 | 103,292 | 101,437 | (1,855) | |
| Total increased direct costs, G1 through G7 | 187,456 | 147,702 | (39,754) | |
| Indirect costs | 29,886 | 22,495 | (7,391) | Findings 1, 3 |
| Total costs | \$ 217,342 | 170,197 | \$ (47,145) | |
| Less amount paid by the State | | (217,342) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (47,145) | | |
| <u>July 1, 2000, through June 30, 2001</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 43,411 | \$ 30,150 | \$ (13,261) | Finding 1 |
| Contract services | 20,210 | 20,210 | — | Finding 2 |
| Subtotals | 63,621 | 50,360 | (13,261) | |
| Less adjusted base year direct costs | (16,533) | (16,533) | — | |
| Increased direct costs, G1 through G3 | 47,088 | 33,827 | (13,261) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 74,213 | 73,580 | (633) | Finding 1 |
| Contract services | 77,287 | 53,460 | (23,827) | Finding 2 |
| Increased direct costs, G4 through G7 | 151,500 | 127,040 | (24,460) | |
| Total increased direct costs, G1 through G7 | 198,588 | 160,867 | (37,721) | |
| Indirect costs | 36,605 | 25,288 | (11,317) | Findings 1, 3 |
| Total costs | \$ 235,193 | 186,155 | \$ (49,038) | |
| Less amount paid by the State | | (225,336) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (39,181) | | |

Revised Schedule 1 (continued)

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|-------------------------|------------------------|----------------------|------------------------|
| <u>July 1, 2001, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 64,758 | \$ 47,584 | \$ (17,174) | Finding 1 |
| Contract services | 21,701 | 21,465 | (236) | Finding 2 |
| Subtotals | 86,459 | 69,049 | (17,410) | |
| Less adjusted base year direct costs | (16,768) | (16,768) | — | |
| Increased direct costs, G1 through G3 | 69,691 | 52,281 | (17,410) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 53,752 | 53,269 | (483) | Finding 1 |
| Contract services | 229,973 | 90,616 | (139,357) | Finding 2 |
| Increased direct costs, G4 through G7 | 283,725 | 143,885 | (139,840) | |
| Total increased direct costs, G1 through G7 | 353,416 | 196,166 | (157,250) | |
| Indirect costs | 37,116 | 33,937 | (3,179) | Findings 1, 3 |
| Total costs | \$ 390,532 | 230,103 | \$ (160,429) | |
| Less amount paid by the State | | (235,193) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (5,090) | | |
| <u>Summary: July 1, 1999, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 150,227 | \$ 109,298 | \$ (40,929) | |
| Contract services | 99,415 | 71,774 | (27,641) | |
| Subtotals | 249,642 | 181,072 | (68,570) | |
| Less adjusted base year direct costs | (48,699) | (48,699) | — | |
| Increased direct costs, G1 through G3 | 200,943 | 132,373 | (68,570) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 173,039 | 171,923 | (1,116) | |
| Contract services | 365,478 | 200,439 | (165,039) | |
| Increased direct costs, G4 through G7 | 538,517 | 372,362 | (166,155) | |
| Total increased direct costs, G1 through G7 | 739,460 | 504,735 | (234,725) | |
| Indirect costs | 103,607 | 81,720 | (21,887) | |
| Total costs | \$ 843,067 | 586,455 | \$ (256,612) | |
| Less amount paid by the State | | (677,871) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ (91,416) | | |

¹ See the Findings and Recommendations section.

Revised Findings and Recommendations

**FINDING 1—
Unallowable salaries,
benefits, and related
indirect costs**

The district claimed unallowable salaries and benefits totaling \$42,045. The related indirect costs total \$15,340, based on the indirect cost rate claimed of 36.48%. Salaries and benefits are unallowable as follows:

Component G3–Negotiations

- The district did not provide sufficient documentation to support a portion of part-time teachers’ hours claimed. Unallowable costs totaled \$1,478 (18.5 hours) in FY 1999-2000, \$424 (4.75 hours) in FY 2000-01, and \$301 (3 hours) in FY 2001-02.
- The district claimed duplicate costs for part-time teachers totaling \$626 (6.25 hours) in FY 2001-02.
- The district did not support the productive hourly rate claimed for part-time teachers. The district claimed part-time teacher costs using productive hourly rates of \$79.87, \$89.41, and \$100.08 for FY 1999-2000, FY 2000-01, and FY 2001-02, respectively. The district provided documentation that supported rates of \$70.51, \$77.87, and \$87.66 for the three fiscal years. As a result, unallowable costs totaled \$1,516 in FY 1999-2000, \$1,917 in FY 2000-01, and \$2,326 in FY 2001-02.
- The district did not provide supporting documentation for a portion of management team members and confidential assistant hours claimed. Unallowable costs totaled \$7,500 (126.5 hours) in FY 1999-2000, \$10,920 (144.75 hours) in FY 2000-01, and \$13,921 (169 hours) in FY 2001-02.

Component G6–Administration/Grievances

- The district did not provide sufficient documentation to support a portion of part-time teachers’ hours claimed. Unallowable costs totaled \$335 (3.75 hours) in FY 2000-01.
- The district claimed duplicate costs for part-time teachers totaling \$250 (2.5 hours) in FY 2001-02.
- The district’s records did not support productive hourly rates claimed for part-time teachers. Unallowable costs totaled \$298 in FY 2000-01, and \$233 in FY 2001-02.

The following table summarizes the audit adjustment for salaries and benefits:

| Elements/Components | Fiscal Year | | | Total |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Salaries and benefits: | | | | |
| G1 through G3 | \$ (10,494) | \$ (13,261) | \$ (17,174) | \$ (40,929) |
| G4 through G7 | — | (633) | (483) | (1,116) |
| Audit adjustment, direct costs | <u>\$ (10,494)</u> | <u>\$ (13,894)</u> | <u>\$ (17,657)</u> | <u>\$ (42,045)</u> |
| Audit adjustment, indirect costs | <u>\$ (3,828)</u> | <u>\$ (5,070)</u> | <u>\$ (6,442)</u> | <u>\$ (15,340)</u> |

The program's parameters and guidelines state that public school employers will be reimbursed for the increased costs incurred as a result of compliance with the mandate. Claims must show the costs of salaries and benefits for employer representatives participating in negotiations, negotiation planning sessions, and adjudication of contract disputes. Claims must also indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations and adjudication of contract disputes. Claims must show the classification of employees involved, amount of time spent, and their hourly rates.

Recommendation

We recommend that the district claim only those costs that are adequately supported by source documentation.

District's Response

In our original audit report published July 2, 2004, the district contested audit adjustments identified for costs supported by electronic calendars, e-mail messages, and internal memoranda. The district did not respond to the remaining audit adjustments.

SCO's Comment

In our revised final audit report, we revised our audit finding in light of the September 21, 2010 appellate court decision in *Clovis Unified School District et al. v. John Chiang, State Controller*. Based on the court decision, we allowed all costs supported by electronic calendars, e-mail messages, and internal memoranda.

FINDING 2— Unallowable contract services costs claimed

The district claimed unallowable contract services costs of \$192,680. Contract service costs claimed are unallowable as follows:

Component G3—Negotiations

- The district claimed \$27,405 in FY 1999-2000 for costs related to a personnel matter that was not related to collective bargaining.
- The district claimed \$236 (1.75 hours) in FY 2001-02 for services performed but not charged by the contractor that rendered the services.

Component G6—Administration/Grievances

- The district claimed \$1,484 in FY 1999-2000, \$23,827 in FY 2000-01, and \$133,453 in FY 2001-02 for matters not related to collective bargaining. The district's Vice Chancellor for Human Resources and Equal Opportunity confirmed that \$129,707 claimed was not related to collective bargaining; the auditor identified the remaining costs after reviewing all other claimed grievance files.
- The district did not provide supporting documentation for \$337 claimed in FY 1999-2000 and \$135 in FY 2001-02 to show that the costs were related to collective bargaining.

- The district claimed \$34 (0.25 hours) in FY 1999-2000 and \$2,019 (14.95 hours) in FY 2001-02 for unallowable hours due to mathematical errors or hours documented but not charged by the firm rendering services.
- The district claimed 100% of arbitration fees totaling \$6,600 in FY 2001-02; however, only 50% of arbitration costs (\$3,300) is reimbursable. The district also claimed unallowable arbitration cancellation fees of \$450.

The following table summarizes the audit adjustment for contract services:

| Elements/Components | Fiscal Year | | | Total |
|---------------------|--------------------|--------------------|---------------------|---------------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Contract services: | | | | |
| G1 through G3 | \$ (27,405) | \$ — | \$ (236) | \$ (27,641) |
| G4 through G7 | (1,855) | (23,827) | (139,357) | (165,039) |
| Audit adjustment | <u>\$ (29,260)</u> | <u>\$ (23,827)</u> | <u>\$ (139,593)</u> | <u>\$ (192,680)</u> |

The parameters and guidelines state that public school employers will be reimbursed for the increased costs incurred as a result of compliance with the mandate. The parameters and guidelines require the district to separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, specify the length of appointment, and provide itemized costs for such services. The parameters and guidelines also state that only the public school employer’s portion of arbitrators’ fees for adjudicating grievances, representing 50% of costs, will be reimbursed.

Recommendation

We recommend that the district claim only those costs that are reimbursable under the parameters and guidelines and properly supported with source documentation.

District’s Response

The district did not respond to this audit finding.

**FINDING 3—
Overstated indirect costs**

The district overstated indirect costs by \$6,547 for the audit period. The district understated indirect costs because it did not apply the indirect cost rate to total increased direct costs. However, the district overstated indirect costs because it overstated the allowable indirect cost rates.

The district claimed indirect costs based on an indirect cost rate proposal (ICRP) prepared by an outside consultant using FY 1998-99 district costs. The district did not develop indirect cost rates based on costs incurred in the fiscal years within the audit period. In addition, the district did not obtain federal approval for its ICRP. For the audit period, the district claimed a 36.48% indirect cost rate.

During audit fieldwork, the district submitted revised ICRPs for each fiscal year within the audit period. The district prepared the revised ICRPs using the methodology allowed by the SCO claiming instructions. The indirect cost rates resulting from the revised ICRPs did not support the indirect cost rate claimed. The district’s revised ICRPs supported indirect cost rates of 15.23% for FY 1999-2000, 15.72% for FY 2000-01, and 17.3% for FY 2001-02.

The district applied the claimed indirect cost rate to increased direct costs for salaries and benefits only. However, the indirect cost rates calculated using the revised methodology are applicable to both salaries and benefits, and contract services, resulting in understated indirect costs claimed. The following table summarizes the audit adjustment for indirect costs:

| | Fiscal Year | | | Total |
|--|-------------|------------|------------|------------|
| | 1999-2000 | 2000-01 | 2001-02 | |
| Allowable increased direct costs, G1 through G7 | \$ 147,702 | \$ 160,867 | \$ 196,166 | |
| Allowable indirect cost rate | × 15.23% | × 15.72% | × 17.30% | |
| Subtotals | 22,495 | 25,288 | 33,937 | |
| Less indirect costs claimed | (29,886) | (36,605) | (37,116) | |
| Subtotals | (7,391) | (11,317) | (3,179) | |
| Unallowable indirect costs from Finding 1 | 3,828 | 5,070 | 6,442 | |
| Audit adjustment | \$ (3,563) | \$ (6,247) | \$ 3,263 | \$ (6,547) |

The parameters and guidelines state that for allowable overhead costs, community college districts must use one of the following three alternatives: (1) a federally-approved rate based on Office of Management and Budget (OMB) Circular A-21; (2) the State Controller’s form FAM-29C, which is based on total expenditures that the district reports to the California Community Colleges Chancellor’s Office in its Annual Financial and Budget Report (CCFS-311).

Recommendation

We recommend that the district claim indirect costs in accordance with the parameters and guidelines. The district should obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21 and prepare these ICRPs based on costs incurred in the same fiscal year. Alternately, the district may use form FAM 29-C to prepare ICRPs based on the methodology allowed in the SCO’s claiming instructions, or claim indirect costs using the flat 7% rate.

District’s Response

The District also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed . . . following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on a NSF [National Science Foundation] grant on 4/17/02.

[A representative of the U.S. Department of Health and Human Services (DHHS)] indicated to us that the indirect cost rate used and approved as part of the [NSF] grant (36.48%) became our de facto approval rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002. We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

SCO's Comment

In our revised final audit report, we revised this finding solely because of the revised allowable increased direct costs identified in Finding 1.

The district contested the audit finding for FY 2001-02 only. The NSF approved an indirect cost rate of 36.48% for a specific grant, but did not approve an agency-wide application of that rate. We confirmed this understanding with a DHHS representative.

**Attachment—
District’s Response to
Draft Audit Report**



Foothill-De Anza
Community College District

12345 El Monte Road
Los Altos Hills, CA 94022-4599

Foothill College
De Anza College

April 28, 2004

Mr. Jim L. Spano
Chief, Compliance Audit Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94520-5874

Dear Mr. Spano:

We have carefully reviewed the 1999-2002 collective bargaining mandated draft audit we received on March 19, 2004.

The District contests the finding that electronic calendars and internal memoranda documenting time spent on collective bargaining activities are unallowable. Electronic calendars are no less proof of a person's activities than paper calendars. The Mandated Cost Manual states, "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." The purpose of an audit is to ascertain the existence or non-existence of reliable evidence to support the claims for reimbursement, and neither the general law nor the Governmental Auditing Standards exclude any form of reasonably reliable evidence from consideration because of its form or format. Nothing in the parameters and guidelines requires a source document to be handwritten or on paper. The electronic software that Foothill-De Anza uses for meetings is used because it can schedule meetings in real time. The time disallowed under Finding 1, Component g6 in the amount of \$163,030 for negotiations and administration should be reinstated.

The District also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed by the independent accounting firm of Arthur Andersen in 2000. The rate was calculated following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on an NSF grant on 4/17/02 (NSF #0226289).

In trying to clarify this issue with the federal government this last year, we were directed to Mr. Bob Klein, Division of Cost Allocations, Department of Health & Human Services, 50 United Nations Plaza, Room 347, San Francisco. He has indicated to us that the indirect cost rate used and approved as part of the grant (36.48%) became our de facto

Accounting Services: (650) 949-6253 — Business Services: (650) 949-6200 — Employee Benefits: (650) 949-6225
Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6156 — Human Resources: (650) 949-6224
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

Mr. Jim Spano
April 28, 2002

Page 2

approved rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002.

We request that the audit finding be adjusted to reflect this indirect cost rate for that claim year.

Sincerely,



Michael Brandy
Vice Chancellor, Business Services

C: G. Wedner
M. Kanter

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>

S03-MCC-032

COMMISSION ON STATE MANDATES

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SACRAMENTO, CA 95814
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April 3, 2015

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

Ms. Jill Kanemasu
State Controller's Office
Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

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

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**
Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-10
Government Code Sections 3540-3549.9
Statutes 1975, Chapter 961 ; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000 through 2001-2002
Foothill-De Anza Community College District, Claimant

Dear Mr. Petersen and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

Written Comments

Written comments may be filed on the draft proposed decision by **April 24, 2015**. You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. 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, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday, May 29 2015**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about May 15, 2015. Please let us know in advance if 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 1187.9(b) of the Commission's regulations.

Sincerely,

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

Heather Halsey
Executive Director

ITEM __

INCORRECT REDUCTION CLAIM

DRAFT PROPOSED DECISION

Government Code Sections 3540-3549.9

Statutes 1975, Chapter 961 ; Statutes 1991, Chapter 1213

Collective Bargaining and Collective Bargaining Agreement Disclosure

Fiscal Years 1999-2000 through 2001-2002

05-4425-I-10

Foothill-De Anza Community College District, Claimant

EXECUTIVE SUMMARY

Overview

This analysis addresses reductions made by the State Controller's Office (Controller) to Foothill-De Anza Community College District's (claimant's) reimbursement claims for costs incurred during fiscal years 1999-2000 through 2001-2002 under the *Collective Bargaining* program.

The following issues are in dispute:

- The statutory deadlines for initiation and completion of an audit;
- Reductions of a portion of salaries and benefits for part-time teachers, and a portion of salaries and benefits for management employees, based on asserted insufficient documentation or duplicate claiming; and
- Reduction of productive hourly rates based on documentation provided by the claimant that substantiates a lower rate than that claimed.

As explained herein, staff finds that the original final audit report was timely initiated and timely completed, but that the revised audit report was not timely completed. However, the revised audit report in this case makes no reductions and reinstates some of the costs reduced in original final audit. To the extent that the revised audit moots issues raised in the IRC filing by reinstating claimed costs, the Commission on State Mandates (Commission) may take judicial notice of the revised audit.

Staff also finds the Controller has not identified the portion of salaries and benefits, or the employees for whom costs were disallowed. Therefore, the Controller's determination that these costs were unsupported, insufficiently supported, or represent duplicate costs is entirely lacking in evidentiary support, and thus these reductions are incorrect. However, staff finds that the Controller's reductions with respect to productive hourly rates were consistent with the parameters and guidelines and supported by evidence in the record, and are therefore correct.

Collective Bargaining and Collective Bargaining Agreement Disclosure Mandates

On July 17, 1978, the Board of Control, predecessor to the Commission, found that Statutes 1975, chapter 961 imposed a reimbursable state mandate. On March 26, 1998, the Commission adopted a second test claim decision on Statutes 1991, chapter 1213. Parameters and guidelines for the two programs were consolidated on August 20, 1998, and were amended on January 27, 2000.

At the time the reimbursement claims at issue were prepared and submitted to the Controller, the amended parameters and guidelines, adopted on January 27, 2000, were applicable. These parameters and guidelines authorize reimbursement for costs incurred to comply with sections 3540 through 3549.1 of the Government Code, and “regulations promulgated by the Public Employment Relations Board,” including:

- Determination of appropriate bargaining units for representation and determination of the exclusive representation and determination of the exclusive representatives;
- Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot;
- Negotiations: reimbursable functions include – receipt of exclusive representative’s initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer’s proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement;
- Impasse proceedings, including mediation, fact-finding, and publication of the findings of the fact-finding panel;
- Collective bargaining agreement disclosure before the adoption of the agreement by the governing body;
- Contract administration and adjudication of contract disputes either by arbitration or litigation, including grievances and administration and enforcement of the contract; and
- Unfair labor practice adjudication process and public notice complaints.¹

Procedural History

On January 5, 2001, claimant filed its fiscal year 1999-2000 reimbursement claim with the Controller. On December 21, 2001, claimant filed its fiscal year 2000-2001 reimbursement claim.² On January 13, 2003, claimant’s fiscal year 2001-2002 reimbursement claim was signed

¹ Exhibit A, Incorrect Reduction Claim, pages 29-39 [Parameters and Guidelines].

² Exhibit A, IRC 05-4425-I-10, page 20; Exhibit B, Controller’s Comments, page 2 [The Controller states that the 2000-2001 claim was not actually received until January 8, 2002, but because the analysis herein concludes that the earlier filing date does not affect the statutory deadline for audits, it is not necessary to resolve this issue.].

and dated.³ On March 12, 2003, an audit entrance conference was held.⁴ On July 2, 2004, the Controller's audit report was issued.⁵ On September 13, 2005, claimant filed this IRC.⁶ On March 12, 2008, the Controller submitted comments on the IRC.⁷ On August 24, 2009, the claimant filed rebuttal comments.⁸ On October 9, 2012, the Controller issued a revised audit report.⁹

On April 3, 2015, Commission staff issued the draft proposed decision.¹⁰

Commission Responsibilities

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.¹¹ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."¹²

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to

³ Exhibit A, IRC 05-4425-I-10, page 415.

⁴ Exhibit B, Controller's Comments, page 2.

⁵ Exhibit A, IRC 05-4425-I-10, page 20.

⁶ Exhibit A, IRC 05-4425-I-10, page 1.

⁷ Exhibit B, Controller's Comments.

⁸ Exhibit C, Claimant Rebuttal Comments.

⁹ Exhibit D, Controller's Revised Audit Report.

¹⁰ Exhibit E, Draft Proposed Decision.

¹¹ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹² *County of Sonoma*, supra, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.¹³

The Commission must also review the Controller’s audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant.¹⁴ In addition, sections 1185.2(c) and 1185.2(f)(3) of the Commission’s regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.¹⁵

Claims

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

| Issue | Description | Staff Recommendation |
|---|---|--|
| Statutory deadlines to initiate and to complete an audit of claimant’s 1999-2000 and 2000-2001 annual reimbursement claims. | <p>At the time the underlying reimbursement claims were filed, Government Code section 17558.5 provided that a claim is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.</p> <p>As amended by Statutes 2002, chapter 313 (AB 2224), section 17558.5 provided that a claim would be “subject to the initiation of an audit” for three years from the date the claim is filed or last amended.</p> <p>Claimant asserts that its fiscal year 1999-2000 and 2000-2001 claims were no longer <i>subject to audit</i> at the time the original final audit report was issued, July 2, 2004, based on the asserted filing dates of January 5, 2001, and December 21, 2001, respectively.</p> <p>As amended by Statutes 2004, chapter 890 (AB 2856), section 17558.5 requires an audit to be <i>completed</i> not later than two years after the date that the audit is commenced. This</p> | <p><i>The original final audit report was timely initiated and timely completed, but the revised audit report was not timely completed</i> – Staff finds that the plain language of section 17558.5, at the time the reimbursement claims were filed, did not require the Controller to <i>complete</i> an audit within any specified period of time, but only to begin an audit within two year of the end of the calendar year in which the claim(s) were filed. Additionally, a subsequent amendment to the statute demonstrates that “subject to audit” means “subject to the initiation of an audit”, and because the period subject to audit had not yet</p> |

¹³ *Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

¹⁴ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

¹⁵ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

| | | |
|---|--|--|
| | <p>provision became effective January 1, 2005, and applies to all audits then pending or thereafter completed.</p> | <p>closed at the time that amendment became effective, the Controller receives the benefit of the extra time. Therefore, staff finds that the final audit report is not barred.</p> <p>Additionally, staff finds that the two-year completion requirement for audits, effective January 1, 2005, was not applicable to the original final audit report, which was completed within sixteen and one-half months of initiation. However, the revised final audit report issued October 9, 2012, falls outside the two year completion requirement of section 17558.5, and is therefore not timely.</p> |
| <p>Reductions for disallowed salaries and benefits, and related indirect costs based on asserted insufficient supporting documentation or duplicate claiming.</p> | <p>The parameters and guidelines require a claimant to show the classification of the employees involved in the mandate, the amount of time spent, and their hourly rate. The claimant submitted worksheets detailing the names and classifications of employees involved in the mandated and evidence showing the length and attendees of meetings, and therefore facially complied.</p> <p>The Controller reduced salaries and benefits for negotiations, and for grievance proceedings, based on asserted insufficient or missing supporting documentation, and duplicate costs. However, neither the employees for whom salary costs were disallowed, nor the dates and activities for which costs were disallowed, were identified in the audit report or the revised audit report, and no particular duplicate cost was specified.</p> | <p><i>Incorrect</i>- The claimant facially complied with the parameters and guidelines, and the Controller does not point to any evidence in the record to support its reductions. Therefore, these reductions are entirely lacking in evidentiary support and are incorrect.</p> |
| <p>Reductions for productive hourly rates</p> | <p>The Controller reduced claimed productive hourly rates for part-time teachers based on documentation provided by the claimant that supported a rate lower than that claimed.</p> | <p><i>Correct</i> – Staff finds that these reductions are supported by evidence in the record.</p> |

Staff Analysis

A. The Controller Met the Statutory Deadline for the Initiation and Completion of the Audit, but the Revised Audit Report was not Completed Within the Two Year Statutory Deadline.

1. *The Final Audit Report Issued July 2, 2004 was Timely, Pursuant to Government Code Section 17558.5.*

Staff finds that the first final audit report is both timely initiated and timely completed, based on the plain language of section 17558.5, as added by Statutes 1995, chapter 945, and as amended by Statutes 2002, chapter 1128 and Statutes 2004, chapter 890. The 1995 version of section 17558.5 provided that a claim was “subject to audit by the Controller *no later than two years after the end of the calendar year* in which the reimbursement claim is filed or last amended.”¹⁶

Based only upon the plain language of this section, the reimbursement claims in issue, filed January 5, 2001, and December 21, 2001,¹⁷ would be “subject to audit” until the end of the calendar year 2003. However, staff finds that “subject to audit” does not require the *completion* of an audit before the end of the calendar year, and that initiating an audit before the expiration of that period is sufficient. Accordingly, the clarifying amendment made by Statutes 2002, chapter 1128 provided that a reimbursement claim “is subject to the initiation of an audit by the Controller no later than ~~two-three~~ years after the ~~end of the calendar year in which~~ date that the actual reimbursement claim is filed or last amended, whichever is later.”¹⁸ This amendment supports the interpretation urged by the Controller that “subject to audit” requires only that an audit be initiated before a time certain. Moreover, because the amendment expanded the statutory period while it was still pending, the Controller receives the benefit of the additional time.¹⁹ Therefore, based on the plain language as amended in 2002 (effective January 1, 2003), the reimbursement claims in issue would be “*subject to the initiation of an audit*” until three years after the claims were filed, or January 5, 2004, for the 1999-2000 reimbursement claim and December 21, 2004 for the 2000-2001 reimbursement claim. Because an entrance conference was held March 12, 2003, the audit was initiated prior to the running of the statutory period under either the prior version of section 17558.5, or under the amended section, and the audit was therefore timely initiated.²⁰

At the time the costs were incurred in this case, section 17558.5 did not expressly fix the time during which an audit must be completed. Nevertheless, the Controller was still required under

¹⁶ Government Code section 17558.5 (Stats. 1995, ch. 945 (SB 11)).

¹⁷ The Controller asserts that it received the claimant’s 2000-2001 reimbursement claim on January 8, 2002, but it is not necessary to resolve that question to determine whether the audit was timely, and therefore the analysis allows for the date asserted by the claimant.

¹⁸ Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

¹⁹ *Douglas Aircraft v. Cranston* (1962) 58 Cal.2d 462, 465.

²⁰ Staff acknowledges that the audit was likely initiated earlier than the entrance conference (such as when it can be independently verified that the audit initiation letter was sent or received) but there is no evidence of an earlier initiation in this record and, in this case an earlier date would not change the conclusion that the audit was timely initiated.

common law to complete the audit within a reasonable period of time. Under appropriate circumstances, the defense of laches may operate to bar a claim by a public agency if there is evidence of unreasonable delay by the agency and resulting prejudice to the claimant.²¹ Here, the audit report was issued July 2, 2004, approximately sixteen and one-half months after the initiation date of March 12, 2003. Therefore, there is no evidence of an unreasonable delay in the completion of the audit.

Based on the foregoing, staff finds that the original final audit of the subject reimbursement claims is timely and not barred by section 17558.5.

2. *The Revised Audit Issued October 9, 2012 was Issued Beyond the Deadlines Imposed by Section 17558.5, But May be Considered by the Commission to the Extent that it Narrows the Issues in Dispute or Makes Concessions to the Claimant.*

Statutes 2004, chapter 890 (SB 2856), effective January 1, 2005, added a requirement in section 17558.5 that “[i]n any case, an audit *shall be completed* not later than two years after the date that the audit is commenced.” Here, the Controller’s audit of the relevant claim years was “commenced,” within the meaning of section 17558.5, no later than March 12, 2003, when the entrance conference was held. The amendment to section 17558.5 that imposed the two year completion requirement became effective January 1, 2005. Therefore, a timely audit must be completed by March 12, 2005, and the Controller had over two months notice of the requirement to complete the audit within two years.

Based on relevant case law, two months notice to complete the audit before applying the statutory bar is sufficient, and the Legislature’s action cutting off the Controller’s power to audit must be upheld.²² As explained above, the original “final” audit report was timely, because it was completed approximately sixteen and one-half months after the initiation date, and prior to the institution of the two-year completion requirement. However, the revised audit report, modifying the *original* “final” audit report, was issued on October 9, 2012, approximately seven years and seven months after the audit was initiated. It therefore falls outside the statutory two year completion requirement imposed by section 17558.5, as amended by Statutes 2004, chapter 890. Nevertheless, staff finds that the Commission may take official notice²³ of the revised audit report, to the extent that the revised audit report narrows the issues in dispute or mitigates the amounts of the reductions originally asserted by the Controller.

Based on the foregoing, staff finds that the revised audit report issued October 9, 2012 was not completed within the deadline required by section 17558.5, but may be considered by the Commission to the extent that it narrows the issues in dispute or makes concessions to the claimant with respect to its allegations in the IRC.

²¹ *Cedar-Sinai Medical Center v. Shewry* (2006) 137 Cal.App.4th 964, 985-986.

²² See *Rosefield Packing Company v. Superior Court of the City and County of San Francisco* (1935) 4 Cal.2d 120, 123 [“The plaintiff, therefore, had practically an entire year to bring his case to trial...”]; *Kerchoff-Cuzner Mill and Lumber Company v. Olmstead* (1890) 85 Cal. 80 [thirty days to file a lien on real property]. See also *Kozisek v. Brigham* (Minn. 1926) 169 Minn. 57, 61 [three months].

²³ Code of Regulations, title 2, section 1187.5(c) [“Official notice may be taken in the manner and of the information described in Government Code section 11515.”].

B. Some of the Controller’s Reductions of Salaries and Benefits and Related Indirect Costs are Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The parameters and guidelines require a claimant to show “the classification of the employees involved, amount of time spent, and their hourly rate.”²⁴ Accordingly, the claimant submitted worksheets stating the names and classifications of employees involved in the mandate, and the amount of time spent, along with what appear to be sign-in sheets from meetings, with hand-written signatures of the persons in attendance to substantiate that time.²⁵ The claimant’s filed documentation thus facially appears to comply with the parameters and guidelines, in that it provides the classification of employees involved, the amount of time spent, and the hourly rate.

The Controller’s reductions, however, fail to identify any particular employee for whom costs were disallowed, or any particular activities, including meetings or other staff time, which the Controller determines to be insufficiently supported or duplicative. Since these reductions are completely lacking in evidentiary support, they are incorrect.

1. *The claimant has facially satisfied the documentation requirements of the parameters and guidelines, while the Controller has not identified the origin of asserted duplicate costs; or the portion of part-time teachers,’ management team members, and confidential assistant hours claimed, for which the Controller asserts that no documentation or insufficient supporting documentation has been provided.*

The parameters and guidelines, as amended January 27, 2000,²⁶ under “Supporting Data for Claims”, state that a claimant must show “the classification of the employees involved, amount of time spent, and their hourly rate.”²⁷ Accordingly, the claimant submitted worksheets stating the names and classifications of employees involved in “Component G3-Negotiations”, and the amount of time spent, along with what appear to be sign-in sheets from meetings, with hand-written signatures of the persons in attendance to substantiate that time.²⁸ Similar documentation is provided for “Component G6-Administration/Grievances”.²⁹ The claimant’s filed documentation thus facially appears to comply with the parameters and guidelines, in that it provides the classification of employees involved, the amount of time spent, and the hourly rate. As the court pointed out in *Clovis Unified*, with respect to the parameters and guidelines for this program: “nothing is said about ‘source documents.’”³⁰

However, the revised audit disallowed a total of \$42,015 for the audit period based on insufficient or lacking documentation. The Controller states that the disallowance for “Component G3-Negotiations” is based on a “portion of part-time teachers’ hours” that were

²⁴ See Exhibit A IRC 05-4425-I-10, page 38.

²⁵ See, e.g. Exhibit A, IRC 05-4425-I-10, pages 84-86; 100-104; 110-125.

²⁶ See Exhibit A IRC 05-4425-I-10, page 29.

²⁷ See Exhibit A IRC 05-4425-I-10, page 38.

²⁸ See, e.g., Exhibit A, IRC 05-4425-I-10, pages 84-86; 100-104; 110-125.

²⁹ Exhibit A, IRC 05-4425-I-10, pages 81-82; 89; 291-294; 307-308; 315-321; 332-338; 424-429; 444-447; 450-455.

³⁰ 188 Cal.App.4th 794, 807.

insufficiently supported, “duplicate costs for part-time teachers,” and no supporting documentation for “a portion of management team members and confidential assistant hours claimed.”³¹ In addition, the Controller states the disallowance for “Component G6-Administration/Grievances” is based on insufficient documentation to support “a portion of part-time teachers’ hours”, and “duplicate costs for part-time teachers”. None of these disallowances, however, are specifically identified or linked to documentation in the record, and the amounts of the disallowances are not adequately explained to support a Commission finding upholding the reductions.

For example, the claimant’s fiscal year 1999-2000 claim forms indicate \$42,058 in salaries and benefits attributed to “Cost of Negotiations.”³² Meanwhile the Controller has determined that \$8,978 of that amount is unallowable, due to “a portion of” part-time teachers’ hours that are insufficiently supported (\$1,478) and “a portion of” management team and confidential assistant hours that are not supported (\$7,500 for 126.5 hours). Staff has been unable to discern, from the evidence in the record, the origin of these figures, or identify any employees or activities that were disallowed. Indeed, staff is unable to identify any pattern in this record that would result in, for example, 126.5 hours disallowed for management team members.³³ The Controller identifies a dollar amount associated with those adjustments, but the Controller fails to identify what documentation is insufficient, which employees’ salaries are not supported, or why.

2. *The Controller’s reductions for salaries of part-time teachers, management team members, and confidential assistants, based on insufficient or lacking documentation and asserted duplicate costs, are entirely lacking in evidentiary support and, thus incorrect.*

The Controller, as explained above, disallowed several cost items during the audit period due to its determination that the claimant did not provide adequate supporting documentation, or claimed duplicate costs.³⁴ However, in making its determinations, the Controller did not specify which costs were duplicative, or identify the portion of salaries and benefits disallowed, or the employees for whom salaries were disallowed, or explain why, other than the assertion that either no documentation or insufficient documentation was provided. The claimant argues that the Controller bears the burden of going forward with the evidence, in part because the claimant is unable to respond to the Controller’s findings without more specific information.

Staff agrees. The Commission’s regulations require representations of fact to be supported by documentary evidence, and relevant case law discussed in the proposed decision demonstrates that an agency must prove the facts necessary to support its action.³⁵

Here, the revised audit states that the claimant failed to provide sufficient documentation to support a portion of part-time teachers’ hours claimed; claimed duplicate costs for part-time teachers; and did not provide supporting documentation for a portion of management team members and confidential assistant hours. The Controller’s findings, however, are not

³¹ Exhibit D, Revised Audit Report, page 10.

³² Exhibit A, IRC 05-4425-I-10, page 77.

³³ See Exhibit D, Controller’s Revised Audit Report, page 10.

³⁴ Exhibit D, Controller’s Revised Audit Report, page 10.

³⁵ *Daniels v. Department of Motor Vehicles* (1983) 33 Cal.3d 532.

themselves supported by documentary evidence, and are not sufficiently specific to enable the Commission to evaluate the propriety of the adjustments on the basis of the evidence in the record. In other words, the Controller has the burden of going forward with the evidence, and that burden has not yet been met.

Based on the foregoing, staff finds that the Controller's reductions for salaries of part-time teachers and salaries of management team members and confidential assistants, based on insufficient or lacking documentation and based on asserted duplicate costs, are entirely lacking in evidentiary support, and must be reinstated, as described below.

3. *The Controller's reduction of costs for claimed productive hourly rates is consistent with the parameters and guidelines, and is supported by evidence in the record, and is therefore not arbitrary, capricious, or entirely lacking in evidentiary support.*

The parameters and guidelines state, with respect to benefits:

Benefits are reimbursable. Actual benefit percent must itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs.

Accordingly, the claimant submitted summary cost worksheets that rely upon the 21 percent benefit rate to compute total productive hourly rates.³⁶ The Controller provided documentation in its comments that supported a rate significantly lower than the 21 percent default rate; specifically a document that states the costs of health insurance and retirement benefits, and states that it was provided "by Auditee".³⁷ On that basis, the Controller reduced the productive hourly rates, and found reductions of "\$1,516 in FY 1999-2000, \$1,917 in FY 2000-01, and \$2,326 in FY 2001-02" under "Component G3-Negotiations", and \$298 for fiscal year 2000-2001 and \$233 for fiscal year 2001-2002 for "Component G6-Administration/Grievances".

Article XIII B, section 6 only requires reimbursement of actual mandated costs incurred; it does not generally allow for reimbursement in excess of the increased costs experienced by a claimant. Therefore, to the extent that the evidence in the record supports a benefit rate lower than the default 21 percent rate, that lower rate must be applied to the claim.

Based on the foregoing, staff finds that the Controller's reductions of salaries and benefits during the audit period on the basis of unsupported productive hourly rates were consistent with the parameters and guidelines, and not arbitrary, capricious, or entirely lacking in evidentiary support. The reductions totaling \$ 1,516 in fiscal year 1999-2000, \$2,215 in fiscal year 2000-2001, and \$2,559 in fiscal year 2001-2002 are, therefore, correct.

Conclusion

Pursuant to Government Code section 17551(d) and section 1185.7 of the Commission's regulations, staff concludes that the reductions to the following direct costs are incorrect as a matter of law, and are arbitrary, capricious, or entirely lacking in evidentiary support:

- \$1,478 claimed in fiscal year 1999-2000 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.

³⁶ See, e.g., Exhibit A, IRC 05-4425-I-10, pages 84-86; 89.

³⁷ Exhibit B, Controller's Comments, page 34.

- \$424 claimed in fiscal year 2000-2001 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$301 claimed in fiscal year 2001-2002 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$626 claimed in fiscal year 2001-2002 under Component G3-Negotiations for part-time teachers' hours, which the Controller held represented duplicate costs.
- \$7,500 claimed in fiscal year 1999-2000 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
- \$10,920 claimed in fiscal year 2000-2001 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
- \$13,921 claimed in fiscal year 2001-2002 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
- \$335 claimed in fiscal year 2000-2001 under Component G6-Administration/Grievances for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$250 claimed in fiscal year 2001-2002 under Component G6-Administration/Grievances for part-time teachers' hours, which the Controller held represented duplicate costs.

Staff further finds that the reductions totaling \$1,516 for fiscal year 1999-2000, \$2,215 for fiscal year 2000-2001, and \$2,559 for fiscal year 2001-2002, on the basis of unsupported productive hourly rates, are consistent with the parameters and guidelines, and not arbitrary, capricious, or entirely lacking in evidentiary support, and are therefore correct.

Staff Recommendation

Staff recommends that the Commission adopt the proposed decision to partially approve the IRC, and, pursuant to Government Code section 17551(d) and section 1185.9 of the Commission's regulations, to request that the Controller reinstate \$35,755 in direct costs, plus related indirect costs, to the claimant. Staff further recommends that the Commission authorize staff to make any technical, non-substantive changes following the hearing.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM
ON:

Government Code Sections 3540-3549.9

Statutes 1975, Chapter 961 ; Statutes 1991,
Chapter 1213

Fiscal Years 1999-2000, 2000-2001, and
2001-2002

Foothill-De Anza Community College District,
Claimant.

Case No.: 05-4425-I-10

*Collective Bargaining and Collective
Bargaining Agreement Disclosure*

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

(Adopted: May 29, 2015)

DECISION

The Commission on State Mandates (Commission) heard and decided this incorrect reduction claim (IRC) during a regularly scheduled hearing on May 29, 2015. [Witness list will be included in the adopted decision.]

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/modified] the proposed decision to [approve/partially approve/deny] this IRC at the hearing by a vote of [vote count will be included in the adopted decision].

Summary of the Findings

This IRC addresses reductions made by the State Controller's Office (Controller) to reimbursement claims filed by Foothill-De Anza Community College District (Claimant) for costs incurred during fiscal years 1999-2000 through 2001-2002 under the *Collective Bargaining and Collective Bargaining Agreement Disclosure* program. Over the three fiscal years in question, the Controller reduced the claims by a total of \$256,612 based on unsupported and ineligible costs.³⁸ However, only \$42,045 in direct salaries and benefits, and \$15,340 in related indirect costs remain in dispute.³⁹

³⁸ The revised audit report figures reflect the court's determination in *Clovis Unified School District v. Chiang* (2010) 188 Cal.App.4th 794 that the contemporaneous source document rule was invalid and unenforceable, and the Controller's audit must allow costs supported by electronic calendars, email messages, and internal memoranda. (See Exhibit D, Controller's Revised Audit, page 2.)

³⁹ Exhibit D, Controller's Revised Audit, page 10; Exhibit A, IRC 05-4425-I-03, page 19.

The Commission finds that the original final audit report, issued July 2, 2004, was both timely initiated and timely completed pursuant to Government Code section 17558.5, but the revised audit was issued outside the two year completion requirement of section 17558.5, and is therefore not timely completed. Nevertheless, the Commission finds that the revised audit may be considered to the extent that it narrows the issues or amounts in dispute, and therefore the findings of the revised audit are primarily relied upon in this analysis.

The Commission further finds that the Controller's adjustments for unallowable salaries and benefits, and the related indirect cost adjustments, are not supported by evidence in the record. Neither the claimant, nor the Controller, has clearly identified the cost items in dispute, but the Controller has the burden of going forward with some evidence to support the reductions before the claimant can adequately respond. For that reason, the Commission finds that the Controller's reductions for salaries and benefits during the audit period in the amount of \$35,755, and related indirect costs, are arbitrary, capricious, and entirely lacking in evidentiary support, and must be reinstated. The Commission further finds, however, that reductions of salaries and benefits on the basis productive hourly rates that were lower than those claimed are supported by evidence in the record, and are thus correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

COMMISSION FINDINGS

I. Chronology

- | | |
|------------|--|
| 01/05/2001 | Claimant filed its fiscal year 1999-2000 reimbursement claim. ⁴⁰ |
| 12/21/2001 | Claimant filed its fiscal year 2000-2001 reimbursement claim. ⁴¹ |
| 01/13/2003 | Claimant signed and dated its fiscal year 2001-2002 reimbursement claim. ⁴² |
| 03/12/2003 | An entrance conference for the audit of all three fiscal years was held. ⁴³ |
| 07/02/2004 | The Controller issued a final audit report. ⁴⁴ |
| 09/19/2005 | Claimant filed this IRC. ⁴⁵ |
| 03/10/2008 | The Controller filed comments on the IRC. ⁴⁶ |
| 08/24/2009 | Claimant filed rebuttal comments. ⁴⁷ |

⁴⁰ Exhibit A, IRC 05-4425-I-10, page 20.

⁴¹ Exhibit A, IRC 05-4425-I-10, page 20.

⁴² Exhibit A, IRC 05-4425-I-10, page 415.

⁴³ Exhibit B, Controller's Comments, page 2.

⁴⁴ Exhibit A, IRC 05-4425-I-10, page 20.

⁴⁵ Exhibit A, IRC 05-4425-I-10, page 1.

⁴⁶ Exhibit B, Controller's Comments.

⁴⁷ Exhibit C, Claimant Rebuttal Comments.

10/09/2012 Controller issued a revised audit report.⁴⁸

4/3/2015 Commission staff issued the draft proposed decision.⁴⁹

II. Background

Collective Bargaining and Collective Bargaining Agreement Disclosure Mandates

On July 17, 1978, the Board of Control, predecessor to the Commission on State Mandates (Commission), found that Statutes 1975, chapter 961 imposed a reimbursable state mandate. On March 26, 1998, the Commission adopted a second test claim decision on Statutes 1991, chapter 1213. Parameters and guidelines for the two programs were consolidated on August 20, 1998, and were amended on January 27, 2000.

At the time the reimbursement claims at issue were prepared and submitted to the Controller, the amended parameters and guidelines, adopted on January 27, 2000, were applicable.⁵⁰ These parameters and guidelines authorize reimbursement for costs incurred to comply with sections 3540 through 3549.1 of the Government Code, and “regulations promulgated by the Public Employment Relations Board,” including:

- Determination of appropriate bargaining units for representation and determination of the exclusive representation and determination of the exclusive representatives;
- Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot;
- Negotiations: reimbursable functions include – receipt of exclusive representative’s initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer’s proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement;
- Impasse proceedings, including mediation, fact-finding, and publication of the findings of the fact-finding panel;
- Collective bargaining agreement disclosure before the adoption of the agreement by the governing body;
- Contract administration and adjudication of contract disputes either by arbitration or litigation, including grievances and administration and enforcement of the contract; and

⁴⁸ Exhibit D, Controller’s Revised Audit Report.

⁴⁹ Exhibit E, Draft Proposed Decision.

⁵⁰ Although the Parameters and Guidelines Amendment was not adopted until January 27, 2000, the request for amendment was filed in 1999 and the reimbursement period affected included the 1999-2000 fiscal year.

- Unfair labor practice adjudication process and public notice complaints.⁵¹

The Controller's Audit and Summary of the Issues

Reductions totaling \$256,612 were made to the reimbursement claims for the three fiscal years in question based on asserted "unsupported and ineligible costs" and related indirect costs. The Controller's audit reduced costs for salaries and benefits totaling \$42,045 in direct costs and \$15,340 in related indirect costs, as well as \$192,680 in ineligible or unsupported contract services, and a net \$6,547 in indirect costs, based on a recalculated rate applied to a broader base of direct costs than originally claimed. However, only the reductions for salaries and benefits totaling \$42,045 in direct costs and \$15,340 in related indirect costs are in issue in this IRC.

This IRC addresses the following issues:

- The statute of limitations applicable to audits of reimbursement claims by the Controller;
- Documentation requirements to support salaries and benefits claimed; and,
- Documentation supporting productive hourly rates lower than the default rate provided for in the parameters and guidelines.

III. Positions of the Parties

Foothill-De Anza Community College District

Claimant does not dispute the Controller's reductions for unallowable contract services, or indirect cost rates claimed.⁵² The revised audit report indicates that the claimant revised its indirect cost rate proposals during audit fieldwork, using the state FAM-29C method, and that there was initially a dispute regarding a federal indirect cost rate that the claimant believed to be applicable to the program, but that matter appears to have been resolved.⁵³

However, the claimant continues to dispute the Controller's reductions of salaries and benefits during the audit period. Specifically, the claimant asserts that the Controller incorrectly reduced costs claimed for fiscal years 1999-2000 through 2001-2002, for salaries and benefits of district employees participating in the mandate, totaling \$207,533.⁵⁴ In the revised audit the Controller reinstated costs "to allow costs supported by electronic calendars, e-mail messages, and internal memoranda."⁵⁵ The remaining reductions for salaries and benefits after the revised audit are \$42,045 in direct costs and \$15,340 in related indirect costs.⁵⁶ The claimant asserts that "[i]t appears that all of the disallowances were made either due to lack of documentation or were the result of an adjustment to the employee salaries."⁵⁷ However, as noted above, the Controller revised its audit findings in light of the court's decision in *Clovis Unified*, and some of the

⁵¹ Exhibit A, IRC 05-4425-I-10, pages 29-39 [Parameters and Guidelines].

⁵² Exhibit A, IRC 05-4425-I-10, page 19.

⁵³ Exhibit D, Controller's Revised Audit Report, page 13.

⁵⁴ Exhibit A, IRC 05-4425-I-10, page 10.

⁵⁵ Exhibit D, Controller's Revised Audit, page 2.

⁵⁶ Exhibit D, Controller's Revised Audit, page 10.

⁵⁷ Exhibit A, IRC 05-4425-I-10, page 10.

disputed costs for which documentation was deemed insufficient have now been determined to be allowable pursuant to the revised audit report.^{58,59}

With respect to adjustments made to claimed productive hourly rates, the claimant asserts that the Controller made adjustments to the salary component for several employees without providing a reason for the adjustment, which resulted in a reduction, “the propriety of [which] cannot be determined until the Controller states the reason for each change to the employee payroll information.”⁶⁰ The claimant further argues, “[s]ince none of the reasons for the adjustments stated in the audit report relate to the mandated activities performed by the employees [,] [i]t appears that the entire basis of the adjustments is the quantity and quality of District documentation.”⁶¹ The claimant asserts that it has complied with the parameters and guidelines and provided source documents that show the validity of costs claimed and their relationship to the mandated program, and the Controller’s “insistence on documentation not required by the parameters and guidelines, contemporaneous record keeping, and corroborating evidence are ministerial preferences, are an unpublished standard which exceeds the parameters and guidelines, and is [*sic*] not enforceable absent rulemaking which would put the claimants on notice to the contrary.”⁶² As noted above, the Controller revised some of these objectionable findings after the court’s decision in *Clovis Unified*, which found that the documentation requirements were indeed unenforceable.

The claimant also asserts that the Controller’s payment amounts per the audit report are not explained,⁶³ and challenges the timeliness of the audit itself, based on the provisions of section 17558.5 in effect when the claims were filed.⁶⁴ The issue of payments received from the state is addressed by the Controller’s comments, as stated below, and is not further discussed in the claimant’s rebuttal comments.⁶⁵

⁵⁸ Exhibit D, Controller’s Revised Audit, page 2.

⁵⁹ In its IRC, claimant argued that the Controller disallowed costs that were insufficiently supported based on the claimant’s use of “Meeting Maker” software to track hours spent by district employees at certain meetings associated with the mandate; and the Controller also disallowed costs supported only by staff memoranda or emails. The claimant argued that these reductions were inconsistent with the parameters and guidelines, which did not require any specific type of documentation. The revised audit report has mitigated or conceded a number of the disputed reductions, so the analysis below will address the claimant’s concerns as applied to the remaining disputed costs only.

⁶⁰ Exhibit A, IRC 05-4425-I-10, page 17.

⁶¹ Exhibit A, IRC 05-4425-I-10, page 18.

⁶² Exhibit A, IRC 05-4425-I-10, page 18. This argument has been largely mooted by the revised audit report issued in response to the court’s findings in *Clovis Unified*, 188 Cal.App.4th 794.

⁶³ Exhibit A, IRC 05-4425-I-10, page 19.

⁶⁴ Exhibit A, IRC 05-4425-I-10, pages 19-23.

⁶⁵ Exhibit C, Claimant’s Rebuttal Comments, pages 1-8.

State Controller's Office

The Controller stated in its comments on the IRC that “the claimant has not come forward with source documentation or other reliable information to support all of the costs claimed.”⁶⁶ The Controller stated that “[t]he unallowable costs occurred because the district (1) did not adequately support employee hours charged to the mandated program; (2) overstated the productive hourly rate claimed for part-time teachers; and (3) claimed duplicate costs.”⁶⁷ In its revised audit, the Controller notes the decision of the court in *Clovis Unified School District v. Chiang*, which held the contemporaneous source document rule void and unenforceable prior to July 1, 2005, when the CSDR was adopted in the Commission’s parameters and guidelines: “In compliance with the court decision, we revised our audit to allow costs supported by electronic calendars, e-mail messages, and internal memoranda.” This resulted in an increase in allowable costs by \$192,084.⁶⁸ The remaining reductions, then, as detailed in the revised audit, include \$42,045 in disallowed salaries and benefits and \$15,340 in related indirect costs, based on insufficient documentation, duplicate costs claimed, unsupported productive hourly rates, and a lack of supporting documentation.⁶⁹ The revised audit also finds unallowable contract services and overstated indirect costs, which the claimant does not dispute.⁷⁰

With respect to the claimant’s argument that section 17558.5 bars the audit of the 1999-2000 and 2000-2001 claims, the Controller argues that claimant “incorrectly applies the 1996 version” of section 17558.5 to argue that the audit is not timely. The Controller explains that the prior version of section 17558.5 provided that a reimbursement claim is “subject to audit” for two years after the end of the calendar year in which the claim is filed, but that “[t]here is no statutory language that requires the SCO to publish a final audit before the two-year period expires.”⁷¹ Moreover, the Controller argues that “the 1999-00 and 2000-01 audits were subject to the provisions of Section 17558.5 that were effective on January 1, 2003, not the 1996 version.” The Controller argues that the 1999-2000 and 2000-2001 fiscal year claims, filed on January 5, 2001 and December 21, 2001, were, even under the prior version of section 17558.5, subject to audit until December 31, 2003. And, under “the 2003 provisions of Section 17558.5”, the audit of the 1999-2000 claim was required to be initiated by January 5, 2004, and an audit of the 2000-2001 claim was required to be initiated by December 21, 2004. Therefore, the Controller reasons that “[s]ince the audit for both claims was initiated no later than March 12, 2003 [the date of the entrance conference], the audit of those years is valid and enforceable.”⁷²

With respect to the claimant’s assertion that the amount paid by the state is misstated or otherwise unclear in the audit report, the Controller explains that for fiscal year 1999-2000, “the district’s claimed amount does not recognize a \$36,282 accounts receivable offset applied March

⁶⁶ Exhibit B, Controller’s Comments, page 2.

⁶⁷ Exhibit B, Controller’s Comments, page 12.

⁶⁸ Exhibit D, Controller’s Revised Audit, page 2.

⁶⁹ Exhibit D, Controller’s Revised Audit, page 10.

⁷⁰ Exhibit D, Controller’s Revised Audit, pages 11-12; Exhibit A, IRC 05-4425-I-10, page 19.

⁷¹ Exhibit B, Controller’s Comments, page 21.

⁷² Exhibit B, Controller’s Comments, page 2.

6, 2002.” The Controller states that its “remittance advice (Tab 9) documents this offset.” For fiscal year 2000-2001, the Controller explains that the district’s claimed amount does not recognize an offset of \$112,998 “to collect an overpayment applicable to the district’s FY 1998-99 Health Fee Elimination Program claim.” Additionally, “the district’s claimed amount does not recognize a \$7,994 payment issued May 16, 2002.” The Controller states that Tabs 10 and 11 of its comments document these offsets and payments.⁷³

IV. Discussion

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the SCO has incorrectly reduced payments to a local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission’s regulations requires the Commission to send the decision to the SCO and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, *de novo*, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.⁷⁴ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”⁷⁵

With regard to the Controller’s audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.⁷⁶ Under this standard, the courts have found that:

When reviewing the exercise of discretion, “[t]he scope of review is limited, out of deference to the agency’s authority and presumed expertise: ‘The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]’”...“In general...the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support...” [Citations.]

⁷³ Exhibit B, Controller’s Comments, pages 19-20.

⁷⁴ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

⁷⁵ *County of Sonoma, supra*, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

⁷⁶ *Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

When making that inquiry, the “ ‘ ‘court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute.’ ”⁷⁷

The Commission must review the Controller’s audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant.⁷⁸ In addition, section 1185.1(f) and 1185.2(c) of the Commission’s regulations requires that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.⁷⁹

A. The Controller Met the Statutory Deadline for the Initiation and Completion of the Original Audit, but the Revised Audit Report was not Completed Within the Two Year Statutory Deadline.

1. The Final Audit Report Issued July 2, 2004 was Timely, Pursuant to Government Code Section 17558.5.

The Commission finds that the audit is both timely initiated and timely completed, based on the plain language of section 17558.5, as added by Statutes 1995, chapter 945, and as amended by Statutes 2002, chapter 1128 and Statutes 2004, chapter 890. The 1995 version of section 17558.5 provides as follows:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller *no later than two years after the end of the calendar year* in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.⁸⁰ (Emphasis added.)

Based only upon the plain language of this section, the reimbursement claims in issue, filed January 5, 2001, and December 21, 2001,⁸¹ would be “subject to audit” until the end of the calendar year 2003. The Commission finds that “subject to audit” does not require the completion of an audit before the end of the calendar year; initiating an audit before the expiration of that period is sufficient. This interpretation is supported by reading the two sentences above together, and interpreting them in a manner that seeks to harmonize the

⁷⁷ *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

⁷⁸ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

⁷⁹ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

⁸⁰ Government Code section 17558.5 (Stats. 1995, ch. 945 (SB 11)).

⁸¹ The Controller asserts that it received the claimant’s 2000-2001 reimbursement claim on January 8, 2002, but it is not necessary to resolve that question to determine whether the audit was timely, and therefore the analysis allows for the date asserted by the claimant.

provisions. The second sentence provides that if no funds are appropriated for a program, the time to audit will be tolled until the initial payment; however, the second sentence does not state what that time frame should be, but relies on the “two years after the end of the calendar year” of the first sentence. Moreover, in relying on the time period defined in the first sentence, the second sentence clearly states that the tolling shall affect “the time for the Controller to initiate an audit”. There is no reason in law or in the record of this IRC to interpret “subject to audit” in the first sentence to mean something other than “the time for the Controller to initiate an audit”.

Additionally, the interpretation that “subject to audit” means the time to initiate an audit is further supported by the clarifying amendment made by Statutes 2002, chapter 1128, which provides:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than ~~two~~three years after the ~~end of the calendar year in which 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 ~~made~~filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.⁸²

Moreover, the period provided under the prior statute was open until December 31, 2003, and this amendment was effective January 1, 2003. Because the amendment expanded the statutory period while the audit at issue in this matter was still pending, the Controller receives the benefit of the additional time.⁸³ Therefore, based on the plain language as amended in 2002 (effective January 1, 2003), the reimbursement claims in issue would be “*subject to the initiation of an audit*” until three years after the claims were filed, or January 5, 2004, for the 1999-2000 reimbursement claim and December 21, 2004 for the 2000-2001 reimbursement claim. Because an entrance conference was held March 12, 2003, the audit was initiated prior to the running of

⁸² Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

⁸³ In *Douglas Aircraft v. Cranston* (1962) 58 Cal.2d 462, 465, the court stated the general rule as follows:

The extension of the statutory period within which an action must be brought is generally held to be valid if made before the cause of action is barred. (*Weldon v. Rogers*, 151 Cal. 432.) The party claiming to be adversely affected is deemed to suffer no injury where he was under an obligation to pay before the period was lengthened. This is on the theory that the legislation affects only the remedy and not a right. (*Mudd v. McColgan*, 30 Cal.2d 463; *Davis & McMillan v. Industrial Acc. Com.*, 198 Cal. 631; 31 Cal.Jur.2d 434.) An enlargement of the limitation period by the Legislature has been held to be proper in cases where the period had not run against a corporation for additional franchise taxes (*Edison Calif. Stores, Inc. v. McColgan*, 30 Cal.2d 472), against an individual for personal income taxes (*Mudd v. McColgan, supra*, 30 Cal.2d 463), and against a judgment debtor (*Weldon v. Rogers, supra*, 151 Cal. 432). It has been held that unless the statute expressly provides to the contrary any such enlargement applies to matters pending but not already barred. (*Mudd v. McColgan, supra*, 30 Cal.2d 463.)

the statutory period, under either the prior version of section 17558.5, or under the amended section, and the audit was therefore timely initiated.

The only reading of these facts and of section 17558.5 that could bar the subject audits would be to hold that section 17558.5 requires an audit to be *completed* within two years of filing, in which case the final audit report issued September 17, 2004 would be barred. This is the interpretation urged by the claimant, but this reading of the code is not supported by the plain language of the statute, as explained above. At the time the costs were incurred in this case, section 17558.5 did not expressly fix the time during which an audit must be completed. Nevertheless, the Controller was still required under common law to complete the audit within a reasonable period of time. Under appropriate circumstances, the defense of laches may operate to bar a claim by a public agency if there is evidence of unreasonable delay by the agency and resulting prejudice to the claimant.⁸⁴ However, here the audit report was issued July 2, 2004, approximately sixteen and one-half months after the initiation date. Thus, there is no evidence of an unreasonable delay in the completion of the audit.

Based on the foregoing, the Commission finds that the first final audit of the subject reimbursement claims was both timely initiated and timely completed, and is not barred by section 17558.5.

2. *The Revised Audit Issued October 9, 2012 was Issued Beyond the Deadlines Imposed by Section 17558.5, But May be Considered by the Commission to the Extent that it Narrows the Issues in Dispute or Makes Concessions to the Claimant.*

Statutes 2004, chapter 890 (AB 2856) amended Government Code section 17558.5, to provide that “[i]n any case, an audit *shall be completed* not later than two years after the date that the audit is commenced.” Applying the amended section to the date of initiation, no later than the March 12, 2003 entrance conference, means a timely audit would be required to be completed by March 12, 2005 at the latest.

The courts of this state have held that “[i]t is settled that the Legislature may enact a statute of limitations ‘applicable to existing causes of action or shorten a former limitation period if the time allowed to commence the action is reasonable.’”⁸⁵ The courts have held that “[a] party does not have a vested right in the time for the commencement of an action.”⁸⁶ And neither “does he have a vested right in the running of the statute of limitations prior to its expiration.”⁸⁷ A statute of limitation is “within the jurisdictional power of the legislature of a state,” and therefore may be altered or amended at the Legislature’s prerogative.⁸⁸ However, “[t]here is, of course, one

⁸⁴ *Cedar-Sinai Medical Center v. Shewry* (2006) 137 Cal.App.4th 964, 985-986.

⁸⁵ *Scheas v. Robertson* (1951) 38 Cal.2d 119, 126 [citing *Mercury Herald v. Moore* (1943) 22 Cal.2d 269, at p. 275; *Security-First National Bank v. Sartori* (1939) 34 Cal.App.2d 408, 414].

⁸⁶ *Liptak v. Diane Apartments, Inc.* (1980) 109 Cal.App.3d 762, 773 [citing *Kerchoff-Cuzner Mill and Lumber Company v. Olmstead* (1890) 85 Cal. 80].

⁸⁷ *Liptak, supra*, at p. 773 [citing *Mudd v. McColgan* (1947) 30 Cal.2d 463, 468].

⁸⁸ *Scheas, supra*, at p. 126 [citing *Saranac Land & Timber Co v. Comptroller of New York*, 177 U.S. 318, at p. 324].

important qualification to the rule: where the change in remedy, as, for example, the shortening of a time limit provision, is made retroactive, there must be a reasonable time permitted for the party affected to avail himself of his remedy before the statute takes effect.”⁸⁹ If a statute “operates immediately to cut off the existing remedy, or within so short a time as to give the party no reasonable opportunity to exercise his remedy, then the retroactive application of it is unconstitutional as to such party.”⁹⁰ In other words, a party has no more vested right to the time remaining on a statute of limitation than the opposing party has to the swift expiration of the statute, but if a statute is newly imposed or shortened, due process demands that a party must be granted a reasonable time to vindicate an existing claim before it is barred. The California Supreme Court has held that approximately one year is more than sufficient, but has cited to decisions in other jurisdictions providing as little as thirty days.⁹¹ Moreover, with respect to state agencies’ rights and powers, *California Employment Stabilization Commission v. Payne*⁹² held:

This principle, however, does not apply where the state gives up a right previously possessed by it or by one of its agencies. Except where such an agency is given powers by the Constitution, it derives its authority from the Legislature, which may add to or take away from those powers and therefore a statute which adversely affects only the right of the state is not invalid merely because it operates to cut off an existing remedy of an agency of the state.⁹³

Thus, the Controller’s authority to audit is subject to limitation by the Legislature, even to the extent that the authority may be unexpectedly cut off.

Here, the Controller’s audit of the relevant claim years was “commenced,” within the meaning of section 17558.5, no later than March 12, 2003, when the entrance conference was held. The amendment to section 17558.5 that imposed the two year completion requirement became effective January 1, 2005.⁹⁴ Therefore, a timely audit must be completed by March 12, 2005 at the latest, and the Controller had over two months notice of the requirement to complete the audit within two years. Based on the case law described above, two months notice to complete the audit is sufficient, and the Legislature’s action cutting off the Controller’s power to effectively audit must be upheld. As explained above, the original “final” audit report was

⁸⁹ *Rosefield Packing Company v. Superior Court of the City and County of San Francisco* (1935) 4 Cal.2d 120, 122.

⁹⁰ *Rosefield Packing Co., supra*, at pp. 122-123.

⁹¹ See *Rosefield Packing Co., supra*, at p. 123 [“The plaintiff, therefore, had practically an entire year to bring his case to trial...”]; *Kerchoff-Cuzner Mill and Lumber Company v. Olmstead* (1890) 85 Cal. 80 [thirty days to file a lien on real property]. See also *Kozisek v. Brigham* (Minn. 1926) 169 Minn. 57, 61 [three months].

⁹² (1947) 31 Cal.2d 210.

⁹³ *Id.*, at p. 215.

⁹⁴ The precise date of initiation is not determined in this analysis since it is unnecessary to the determination that the first audit was timely initiated and completed and the second audit was not.

therefore timely. However, the revised audit report, *modifying the original* “final” audit report, was issued on October 9, 2012, approximately seven years and seven months after the audit was initiated. It therefore falls outside the statutory two year completion requirement imposed by section 17558.5, as amended by Statutes 2004, chapter 890.

The Commission notes that the revised audit report states that it “reconsidered the audit adjustments in light of the September 21, 2010 appellate court decision in *Clovis Unified School District...*”⁹⁵ The report continues: “Based on the court decision, we allowed all costs supported by electronic calendars, e-mail messages, and internal memoranda. As a result, allowable costs increased by \$192,084 for the audit period.”⁹⁶ The court in *Clovis Unified* ruled the Controller’s contemporaneous source document rule to be an invalid and unenforceable audit standard. It therefore appears that the Controller took action in this matter, in the form of a “revised audit” to comply with the decision in *Clovis Unified*. Although the revised audit is beyond the deadlines imposed by 17558.5, the Commission finds that it may take official notice⁹⁷ of the revised audit report, to the extent that the revised audit report narrows the issues in dispute or mitigates the amount of reductions originally asserted by the Controller.

Based on the foregoing, the Commission finds that the revised audit report issued October 9, 2012 was not completed within the deadline required by section 17558.5, but may be considered by the Commission to the extent that it narrows the issues in dispute or makes concessions to the claimant with respect to its allegations in the IRC.

B. Some of the Controller’s Reductions of Salaries and Benefits and Related Indirect Costs are Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The Commission finds that the claimant has facially met the documentation requirements of the parameters and guidelines, and that the Controller has not specified any particular documentation issues to support its reductions. Based on the analysis herein, the Commission finds that the Controller must meet its burden of going forward with evidence to support its reductions before the claimant has any duty to respond or rebut the findings in the audit. Therefore, the Commission finds that the Controller’s reductions of salaries and benefits are entirely lacking in evidentiary support, and thus incorrect.

1. *The claimant has facially satisfied the documentation requirements of the parameters and guidelines, while the Controller has not identified the origin of asserted duplicate costs; or the portion of part-time teachers,’ management team members, and confidential assistant hours claimed, for which the Controller asserts that no documentation or insufficient supporting documentation has been provided.*

The parameters and guidelines, as amended January 27, 2000,⁹⁸ under “Supporting Data for Claims”, state that a claimant must show “the classification of the employees involved, amount

⁹⁵ Exhibit D, Controller’s Revised Audit, page 7 [citing 188 Cal.App.4th 794].

⁹⁶ Exhibit D, Controller’s Revised Audit, page 7.

⁹⁷ Code of Regulations, title 2, section 1187.5(c) [“Official notice may be taken in the manner and of the information described in Government Code section 11515.”].

⁹⁸ See Exhibit A IRC 05-4425-I-10, page 29.

of time spent, and their hourly rate.”⁹⁹ Accordingly, the claimant submitted worksheets stating the names and classifications of employees involved in the mandate, and the amount of time spent, along with what appear to be sign-in sheets from meetings, with hand-written signatures of the persons in attendance to substantiate that time. For example, pages 84-86 of the IRC purport to show a summary of costs for “Negotiations”, and include the names, classifications, and hours spent on the mandate for fiscal year 1999-2000. Those totals are followed by a “MANDATED COSTS REPORT” providing meeting dates, names, and times, at pages 100-104, and sign-in sheets with names and hours handwritten, at pages 110-125.¹⁰⁰ Similar documentation is provided for fiscal year 2000-2001: the claim forms state a total cost of salaries and benefits for “Negotiations” of \$43,411, which is broken down into faculty negotiations (\$37,909), CSEA (\$1,686), and SEIU (\$3,815); those amounts are supported by worksheets listing the names and classifications of employees involved in the mandate, and stating the hours attributed to the mandate, and then further supported by lists of meeting times and dates, and names of attendees of those meetings.¹⁰¹ And, for fiscal year 2001-2002, the claim forms indicate costs of \$64,758 for “Negotiations”, which costs are supported by worksheets stating the names and classifications and hourly wages of persons involved in mandated negotiations activities, and stating the hours attributed to the mandate, followed by a list of dates, attendees, and hours for mandate-related meetings and activities.¹⁰² Finally, similar documentation is provided for “Component G6-Administration/Grievances”.¹⁰³ The claimant’s filed documentation thus facially appears to comply with the parameters and guidelines, in that it provides the classification of employees involved, the amount of time spent, and the hourly rate. And as the court pointed out in *Clovis Unified* with respect to the parameters and guidelines: “nothing is said about ‘source documents.’”¹⁰⁴

Nevertheless, the revised audit finds as follows:

Component G3–Negotiations

- The district did not provide sufficient documentation to support a *portion of part-time teachers’ hours claimed*. Unallowable costs totaled \$1,478 (18.5 hours) in FY 1999-2000, \$424 (4.75 hours) in FY 2000-01, and \$301 (3 hours) in FY 2001-02.
- The district claimed *duplicate costs for part-time teachers* totaling \$626 (6.25 hours) in FY 2001-02.
- The district did not support the productive hourly rate claimed for part-time teachers. The district claimed part-time teacher costs using productive hourly

⁹⁹ See Exhibit A IRC 05-4425-I-10, page 38.

¹⁰⁰ Exhibit A, IRC 05-4425-I-10, pages 84-86; 100-104; 110-125.

¹⁰¹ Exhibit A, IRC 05-4425-I-10, pages 283; 291; 295-314; 324-331; 339-361.

¹⁰² Exhibit A, IRC 05-4425-I-10, pages 418; 430-442 .

¹⁰³ Exhibit A, IRC 05-4425-I-10, pages 81-82; 89; 291-294; 307-308; 315-321; 332-338; 424-429; 444-447; 450-455.

¹⁰⁴ 188 Cal.App.4th 794, 807.

rates of \$79.87, \$89.41, and \$100.08 for FY 1999-2000, FY 2000-01, and FY 2001-02, respectively. The *district provided documentation that supported* rates of \$70.51, \$77.87, and \$87.66 for the three fiscal years. As a result, unallowable costs totaled \$1,516 in FY 1999-2000, \$1,917 in FY 2000-01, and \$2,326 in FY 2001-02.

- The district did not provide supporting documentation for a *portion of management team members and confidential assistant hours claimed*. Unallowable costs totaled \$7,500 (126.5 hours) in FY 1999-2000, \$10,920 (144.75 hours) in FY 2000-01, and \$13,921 (169 hours) in FY 2001-02.

Component G6—Administration/Grievances

- The district did not provide *sufficient documentation to support a portion of part-time teachers' hours claimed*. Unallowable costs totaled \$335 (3.75 hours) in FY 2000-01.
- The district claimed *duplicate costs for part-time teachers* totaling \$250 (2.5 hours) in FY 2001-02.
- The district's records *did not support productive hourly rates* claimed for part-time teachers. Unallowable costs totaled \$298 in FY 2000-01, and \$233 in FY 2001-02.¹⁰⁵

The Controller states that the disallowance for “Component G3-Negotiations” is based on a “portion of part-time teachers’ hours” that were insufficiently supported, “duplicate costs for part-time teachers,” and no supporting documentation for “a portion of management team members and confidential assistant hours claimed.”¹⁰⁶ In addition, the Controller states a disallowance for “Component G6-Administration/Grievances” based on insufficient documentation to support “a portion of part-time teachers’ hours”, and “duplicate costs for part-time teachers”. None of these disallowances, as explained herein, are specifically identified or linked to documentation in the record, and the amounts of the disallowances are not adequately explained to support a Commission finding upholding the reductions.

The claimant’s fiscal year 1999-2000 claim forms indicate \$42,058 in salaries and benefits attributed to “Cost of Negotiations.”¹⁰⁷ Meanwhile the Controller has determined that \$8,978 of that amount is unallowable, due to “a portion of” part-time teachers’ hours that are insufficiently supported (\$1,478) and “a portion of” management team and confidential assistant hours that are not supported (\$7,500 for 126.5 hours). The Commission is unable to discern the origin of these figures, or identify any employees or activities that were disallowed, on the basis of the evidence in the record. Indeed, the Commission is unable to identify any pattern in this record that would result in, for example, 126.5 hours disallowed for management team members.¹⁰⁸ The Controller identifies a dollar amount associated with those adjustments, but the Controller fails to identify

¹⁰⁵ Exhibit D, Controller’s Revised Audit, page 10 [emphasis added].

¹⁰⁶ Exhibit D, Revised Audit Report, page 10.

¹⁰⁷ Exhibit A, IRC 05-4425-I-10, page 77.

¹⁰⁸ See Exhibit D, Controller’s Revised Audit Report, page 10.

what documentation is insufficient, which employees' salaries are not supported, or why. It is not the Commission's role to pore over the claim forms and to attempt to discover, whether by process of elimination, or by discerning the handwriting on sign-in sheets, which employees' time the Controller believes is insufficiently supported, or which meetings or other activities were not attributable to the mandate.

The difficulty in discerning what disallowances are still in dispute and what cost items have been conceded by both parties is only further exacerbated by the *Clovis Unified* decision and the Controller's revised audit. The original final audit report disallowed costs that were not supported by contemporaneous source documents, in accordance with the Controller's claiming instructions, and resulted in substantially larger adjustments in each audit year. The revised audit states: "Based on the court decision, we allowed all costs supported by electronic calendars, e-mail messages, and internal memoranda. As a result, allowable costs increased by \$192,084 for the audit period."¹⁰⁹ But the Controller asserts, notwithstanding the adjustments made pursuant to *Clovis Unified*, that the claimant has still failed to support "a portion of" several cost items.¹¹⁰ Responding to the disputed reductions, the Controller stated generally: "We recommend that the district claim only those costs that are supported by source documentation." However, because the Controller has not identified the "portion" that in its view remains insufficiently supported, the Commission is unable to determine the "propriety of these adjustments..."¹¹¹

2. *The Controller's reductions for salaries of part-time teachers, management team members, and confidential assistants, based on insufficient or lacking documentation and asserted duplicate costs, are entirely lacking in evidentiary support and, thus incorrect.*

The Controller, as explained above, disallowed several cost items during the audit period due to its determination that the claimant did not provide adequate supporting documentation, or claimed duplicate costs.¹¹² However, in making its determinations, the Controller did not specify any particular costs that it found to be duplicate, or identify the portion of salaries and benefits disallowed, or the employees for whom salaries were disallowed, or explain why, other than the assertion that either no documentation or insufficient documentation was provided. The claimant argues that "[t]he Controller is the party with the power to create, maintain, and provide evidence regarding the auditing methods and procedures used, as well as the specific facts relied upon for the audit findings." The claimant concludes that the controller "bears the burden of going forward..."

The Commission agrees. Section 1185.2(c) of the Commission's regulations, addressing the review of IRCs, provides as follows:

Written comments and supporting documentation may be filed in accordance with section 1181.3. If the written comments make representations of fact, the representations shall be supported by documentary evidence and shall be

¹⁰⁹ Exhibit D, Controller's Revised Audit Report, page 2.

¹¹⁰ See, e.g., Exhibit D, Controller's Revised Audit Report, page 10.

¹¹¹ Exhibit A, IRC 05-4425-I-10, page 17.

¹¹² Exhibit D, Controller's Revised Audit Report, page 10.

submitted with the comments in accordance with section 1187.5 of these regulations... Written rebuttals and supporting documentation shall be filed and served pursuant to section 1181.3. If the written rebuttal involves representations of fact, the representations shall be supported by documentary evidence and shall be submitted with the rebuttal in accordance with section 1187.5 of these regulations.

Furthermore, *Daniels v. Department of Motor Vehicles*¹¹³ supports requiring the Controller to support its reductions with “evidence necessary to sustain a finding.”¹¹⁴ In that case, the Department of Motor Vehicles (DMV) suspended Daniels’ license solely on the basis of a report filed by another person describing an alleged accident for which Daniels failed to file a report and proof of financial responsibility. At the hearing Daniels did not deny being involved in the alleged accident, and the DMV ordered his license suspended on the recommendation of the referee. On appeal, the California Supreme Court held that the agency had “the burden of proving the facts necessary to support the action...” and “[u]ntil the agency has met its burden of going forward with the evidence necessary to sustain a finding, the licensee has no duty to rebut the allegations or otherwise respond.”¹¹⁵ Because the accident report was hearsay, and not subject to any of the statutory exceptions to the hearsay rule, it could not form the sole basis of the DMV’s findings.¹¹⁶

Here, the revised audit states that the claimant failed to provide sufficient documentation to support a portion of part-time teachers’ hours claimed; claimed duplicate costs for part-time teachers; and did not provide supporting documentation for a portion of management team members and confidential assistant hours. The Controller’s findings, however, are not themselves supported by documentary evidence, and are not sufficiently specific that the Commission is able to evaluate the propriety of the adjustments on the basis of the evidence in the record. In other words, the Controller has the burden of going forward with the evidence, and that burden has not yet been met, as analyzed herein.

Based on the foregoing, the Commission finds that the Controller’s reductions for salaries of part-time teachers, and salaries of management team members and confidential assistants, based on insufficient or lacking documentation, and based on asserted duplicate costs, are entirely lacking in evidentiary support. Therefore, the Controller must reinstate in full the following reductions in direct costs, plus related indirect costs:

- \$1,478 claimed in fiscal year 1999-2000 under Component G3-Negotiations for part-time teachers’ hours, which the Controller held was not sufficiently supported.
- \$424 claimed in fiscal year 2000-2001 under Component G3-Negotiations for part-time teachers’ hours, which the Controller held was not sufficiently supported.

¹¹³ (1983) 33 Cal.3d 532.

¹¹⁴ Exhibit C, Claimant Rebuttal Comments, page 3 [citing *Daniels, supra*, 33 Cal.3d at p. 536.].

¹¹⁵ 33 Cal.3d at p. 536.

¹¹⁶ *Id.*, at p. 541.

- \$301 claimed in fiscal year 2001-2002 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.
 - \$626 claimed in fiscal year 2001-2002 under Component G3-Negotiations for part-time teachers' hours, which the Controller held represented duplicate costs.
 - \$7,500 claimed in fiscal year 1999-2000 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
 - \$10,920 claimed in fiscal year 2000-2001 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
 - \$13,921 claimed in fiscal year 2001-2002 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
 - \$335 claimed in fiscal year 2000-2001 under Component G6-Administration/Grievances for part-time teachers' hours, which the Controller held was not sufficiently supported.
 - \$250 claimed in fiscal year 2001-2002 under Component G6-Administration/Grievances for part-time teachers' hours, which the Controller held represented duplicate costs.
3. *The Controller's reduction of costs for claimed productive hourly rates is consistent with the parameters and guidelines, and is supported by evidence in the record, and is therefore not arbitrary, capricious, or entirely lacking in evidentiary support.*

The parameters and guidelines state, with respect to benefits:

Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs.

Accordingly, the claimant submitted summary cost worksheets that rely upon the 21 percent benefit rate to compute total productive hourly rates.¹¹⁷ The claimant argues that the parameters and guidelines provide for a 21 percent default rate unless "actual benefit percent" is itemized; the claimant asserts that it did not submit such itemization, and therefore the 21 percent rate is required.¹¹⁸ The Controller provided documentation in its comments that supported a rate significantly lower than the 21 percent default rate; specifically a document that states the costs of health insurance and retirement benefits, and states that it was provided "by Auditee".¹¹⁹ The documents provided average hourly salaries of \$65.82 for fiscal year 1999-2000, \$71.39 for fiscal year 2000-2001, and \$79.99 for fiscal year 2001-2002, and benefit rates of 7.13 percent for

¹¹⁷ See, e.g., Exhibit A, IRC 05-4425-I-10, pages 84-86; 89.

¹¹⁸ Exhibit C, Claimant Rebuttal Comments, page 5.

¹¹⁹ Exhibit B, Controller's Comments, page 34.

fiscal year 1999-2000, 9.08 percent for fiscal year 2000-2001, and 9.59 percent for fiscal year 2001-2002.¹²⁰ On that basis, the Controller reduced the productive hourly rates from “\$79.87, \$89.41, and \$100.08 for FY 1999-2000, FY 2000-01, and FY 2001-02, respectively” to “\$70.51, \$77.87, and \$87.66 for the three fiscal years.” As a result, the Controller found reductions of “\$1,516 in FY 1999-2000, \$1,917 in FY 2000-01, and \$2,326 in FY 2001-02” under “Component G3-Negotiations”, and \$298 for fiscal year 2000-2001 and \$233 for fiscal year 2001-2002 for “Component G6-Administration/Grievances”.

The claimant’s reading of the parameters and guidelines suggests that the 21 percent benefit rate must be applied unless the claimant submits an itemization that supports a different rate. However, as the Controller points out, article XIII B, section 6 only requires reimbursement of actual mandated costs incurred; it does not generally allow for reimbursement in excess of the increased costs experienced by a claimant. Therefore, to the extent that the evidence in the record supports a benefit rate lower than the default 21 percent rate, that lower rate must be applied to the claim.

The language in question has existed in the parameters and guidelines since at least 1981, and at that time no mention was made of its addition to the text, or its meaning.¹²¹ The plain language in the second and third sentences above is susceptible of more than one interpretation. The second sentence, providing that “[a]ctual benefit percent *must be itemized*” seems to place the burden on the claimant to support its benefit rate with documentation. The third sentence is consistent with the burden being placed on the claimant, to the extent that it provides “[i]f no itemization is *submitted*, 21 percent must be used...” The two provisions together suggest that the 21 percent rate should generally provide an incentive for the claimant to provide an itemization of costs that supports a higher rate, and that the 21 percent rate is intended to be punitive.

However, the language does not suggest that a claimant has discretion whether to claim the 21 percent rate: it requires the claimant to itemize, and states that “21 percent *must be used*” if an itemization is not “submitted”. Therefore it would be reasonable to interpret the provision to hold that if the claimant does not submit the itemization, the 21 percent rate is required, even if another rate can be independently developed or verified. The difficulty with that interpretation is that, as the Controller has pointed out, it might permit a claimant to receive reimbursement in excess of its actual costs, to the extent actual benefit percent can be verified through evidence in the record. And, it appears to conflict with the earlier sentence, which is strongly worded to require a benefit percent to be itemized.

Here, as explained above, the Controller has submitted evidence in the record that it states was provided “by Auditee”, and which allows the Controller to itemize a benefit percentage, where the claimant failed to do so. Moreover, there is nothing in the parameters and guidelines that suggests that 21 percent *must* be a minimum rate; though it seems likely that it was intended that way. The Controller’s itemization and reduction of benefit percentage is consistent with the intent and purpose of article XIII B, section 6 to reimburse only increased costs mandated by the state and therefore is correct.

¹²⁰ Exhibit B, Controller’s Comments, pages 32-34.

¹²¹ Exhibit X, Admin Record Excerpt.

Based on the foregoing, the Commission finds that the Controller's reductions of salaries and benefits during the audit period on the basis of unsupported productive hourly rates were consistent with the parameters and guidelines, and not arbitrary, capricious, or entirely lacking in evidentiary support. The reductions totaling \$ 1,516 in fiscal year 1999-2000, \$2,215 in fiscal year 2000-2001, and \$2,559 in fiscal year 2001-2002 are, therefore, correct.

V. Conclusion

Pursuant to Government Code section 17551(d) and section 1185.7 of the Commission's regulations, the Commission concludes that the reductions to the following direct costs are incorrect as a matter of law, and are arbitrary, capricious, or entirely lacking in evidentiary support:

- \$1,478 claimed in fiscal year 1999-2000 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$424 claimed in fiscal year 2000-2001 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$301 claimed in fiscal year 2001-2002 under Component G3-Negotiations for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$626 claimed in fiscal year 2001-2002 under Component G3-Negotiations for part-time teachers' hours, which the Controller held represented duplicate costs.
- \$7,500 claimed in fiscal year 1999-2000 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
- \$10,920 claimed in fiscal year 2000-2001 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
- \$13,921 claimed in fiscal year 2001-2002 under Component G3-Negotiations for management team and confidential assistant hours, which the Controller held was not supported.
- \$335 claimed in fiscal year 2000-2001 under Component G6-Administration/Grievances for part-time teachers' hours, which the Controller held was not sufficiently supported.
- \$250 claimed in fiscal year 2001-2002 under Component G6-Administration/Grievances for part-time teachers' hours, which the Controller held represented duplicate costs.

The Commission further finds that the reductions totaling \$1,516 in fiscal year 1999-2000, \$2,215 in fiscal year 2000-2001, and \$2,559 in fiscal year 2001-2002, on the basis of unsupported productive hourly rates, are consistent with the parameters and guidelines, and not arbitrary, capricious, or entirely lacking in evidentiary support, and are therefore correct.

As a result, the above costs must be reinstated, as well as related indirect costs. Based on the foregoing, the Commission partially approves this IRC.

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 April 3, 2015, I served the:

Draft Proposed Decision, Schedule for Comments, and Notice of Hearing
Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-10
Government Code Sections 3540-3549.9
Statutes 1975, Chapter 961 ; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000 through 2001-2002
Foothill-De Anza Community College District, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 3, 2015 at Sacramento, California.



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: 4/2/15

Claim Number: 05-4425-I-10

Matter: Collective Bargaining

Claimant: Foothill-De Anza Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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SixTen and Associates Mandate Reimbursement Services

RECEIVED
April 09, 2015
Commission on
State Mandates

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Exhibit F

April 9, 2015

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

Dear Ms. Halsey:

RE: CSM 05-4425-I-10
Foothill-De Anza Community College District
Collective Bargaining
Fiscal Years: 1999-00, 2000-01, and 2001-02
Incorrect Reduction Claim

I have received the Commission Draft Proposed Decision (DPD) dated April 3, 2015, for the above-referenced incorrect reduction claim, to which I respond on behalf of the District.

PART A. STATUTE OF LIMITATIONS APPLICABLE TO AUDITS OF ANNUAL REIMBURSEMENT CLAIMS

The District asserted in its incorrect reduction claim filed September 19, 2005, that the first two years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond the statute of limitations to complete the audit when the Controller issued the audit report on July 2, 2004 and the revised report dated October 9, 2012. The Commission concludes that the original audit was both timely initiated and timely completed.

Chronology of Annual Claim Action Dates

| | |
|-------------------|---|
| January 5, 2001 | FY 1999-00 annual claim filed by the District |
| December 21, 2001 | FY 2000-01 annual claim filed by the District |
| March 12, 2003 | Audit entrance conference conducted |
| December 31, 2003 | 2-year statute to audit expires |
| July 2, 2004 | Original final audit report issued |
| October 9, 2012 | Revised audit report issued |

Based on the annual claim filing dates, these two fiscal years are subject to the statute of limitations language established by Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

1. Audit Initiation

The District's FY 1999-00 annual claim was submitted to the Controller on January 5, 2001. The District's FY 2000-01 annual claim was submitted to the Controller on December 21, 2001. According to the 1995 version of Government Code Section 17558.5 these two annual claims are subject to audit no later than December 31, 2003. The Commission determined on March 27, 2015, (CSM 09-4425-I-17 and CSM 10-4425-I-18, Sierra Joint Community College District, Collective Bargaining) that for purposes of measuring the statute of limitations, the audit commences no later than the date the entrance conference letter was sent. The entrance conference letter is not on the record here. However, since the entrance conference occurred prior to January 1, 2004, the District concurs that the original audit of the FY 1999-00 and FY 2000-01 annual claims was *commenced* before the expiration of the statute of limitations to commence an audit.

2. Audit Completion

It is uncontested here that an audit is complete only when the final audit report is issued. The District asserts that the first two years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond the statute of limitations to *complete* the original audit when the Controller issued its audit report on July 2, 2004.

The Commission (DPD, 19) concludes that the 1995 version of Section 17558.5 "does not require the completion of an audit before the end of the calendar year; initiating an audit before the expiration of that period is sufficient." The Commission (DPD, 21) instead relies upon common law remedies:

The only reading of these facts and of section 17558.5 that could bar the subject audits would be to hold that section 17558.5 requires an audit to be *completed* within two years of filing, in which case the final audit report issued September 17, 2004 would be barred. This is the interpretation urged by the claimant, but this reading of the code is not supported by the plain language of the statute, as

explained above. At the time the costs were incurred in this case, section 17558.5 did not expressly fix the time during which an audit must be completed. Nevertheless, the Controller was still required under common law to complete the audit within a reasonable period of time. Under appropriate circumstances, the defense of laches may operate to bar a claim by a public agency if there is evidence of unreasonable delay by the agency and resulting prejudice to the claimant.⁸⁴ However, here the audit report was issued July 2, 2004, approximately sixteen and one-half months after the initiation date. Thus, there is no evidence of an unreasonable delay in the completion of the audit.

Footnote 84 references the *Cedar-Sinai Medical Center* decision, for the proposal that claimants should or could rely upon the defense of laches. This is a misapplication of a decision in a civil matter with equity jurisdiction. The citation does not indicate whether the relevant state agency completed the audit within its three-year statute of limitations, or whether it was so required to do so. However, the Commission is a state agency with a specific statute of limitations to apply and need not rely on laches, therefore this is not an "appropriate circumstance," even if the Commission had such common law jurisdiction.

The Commission seems to be asserting that the Controller was required under common law to complete the audit within a reasonable period of time without regard to the positive law of the legislature's statute of limitations. Reliance on the reasonableness of the actual length of the audit period process would mean in practice that the determination of a reasonable audit completion date would become a question of fact for every audit, which is contrary to the concept of a *statute* of limitations. What objective standards are available for the determination of a reasonable period of time to complete an audit?

The Commission's reliance on the equitable concept of laches is troublesome. Cases in law are governed by statutes of limitations, which are laws that determine how long a person has to file a lawsuit before the right to sue expires. Laches is the equitable equivalent of statutes of limitations. However, unlike statutes of limitations, laches leaves it up to the adjudicator to determine, based on the unique facts of the case, whether a plaintiff has waited too long to seek relief. Here there is no issue as to whether the District has been tardy in seeking relief. The incorrect reduction claim, the statutory form of relief from an audit, was timely-filed according to the statute.

Laches is a defense to a proceeding in which a plaintiff seeks equitable relief. Cases in equity are distinguished from cases at law by the type of remedy, or judicial relief, sought by the plaintiff. Generally, law cases involve a problem that can be solved by the payment of monetary damages. Equity cases involve remedies directed by the court against a party. An incorrect reduction claim is explicitly a matter of money due to the claimant. The District is not seeking an injunction, where the court orders a party to do or not to do something; declaratory relief, where the court declares the rights of the two parties to a

controversy; or an accounting, where the court orders a detailed written statement of money owed, paid, and held.

The Commission has not indicated that it has jurisdiction for equitable remedies. Therefore a Commission finding that there is no evidence of an unreasonable delay in the completion of the audit is without jurisdiction or consequence and simply irrelevant. Or, if the Commission is suggesting that claimant resort to the courts for an equitable remedy on the issue of statute of limitations, that is contrary to fact that the Government Code establishes primary jurisdiction to the Commission for audit disputes, that is, the incorrect reduction claim process.

The adjudication of the audit completion date should end with the 1995 version of Section 17558.5. There is no objective basis or evidence in the record to conclude that the period of time allowed to *complete* an audit is contingent on the notice provision as to when the audit can *commence*. The cases cited by the Commission speak to the issue of *commencing* an audit and the extension of that time by future changes to the statute of limitations. These are not relevant to the issue of the *completion* of the audit. The Commission cites no cases contradicting the practical and inevitable requirement that completion is measured by the date of the audit report.

If, as the Commission asserts, the 1995 version establishes no statutory time limit to complete a timely commenced audit, Section 17558.5 becomes absurd. Once timely commenced, audits could remain unfinished for years either by intent or neglect and the audit findings revised at any time. Thus, the claimant's document retention requirements would become open-ended and eventually punitive. Statutes of limitations are not intended to be open-ended; they are intended to be finite, that is, a period of time measured from an unalterable event, and in the case of the 1995 version of the code, it is the filing date of the annual claim.

3. Revised Audit

The Commission (DPD, 23), relying upon the 2004 version of section 17558.5, concludes that the revised audit report issued October 9, 2012, was not completed within the deadline required by section 17558.5. The District concurs that the revised report was completed too late, but instead relies upon the 1995 version of section 17558.5, as discussed above.

The Commission (DPD, 23) also concludes the findings in the revised audit report may be considered to the extent that it narrows the issues in dispute or makes concessions to the claimant. The District also agrees that the Commission can take official notice of the revised audit findings and incorporate them in the findings for this incorrect reduction claim. As a ministerial matter, the revised audit report process appears to be reasonable

method to implement the changes required as a matter of law by the *Clovis* case. "Revising" the audit report allows the Controller to utilize existing administrative mechanisms to make changes to the audit findings irrespective of statute of limitations issue.

4. Clovis II Decision

Notwithstanding, the District is on notice of the March 24, 2015, judgment denying the petition for writ in the *Clovis II* case. The Sacramento Superior Court appears to agree with the Commission that the 1995 version of section 17558.5 does not require the audit to be completed within two years from the date the annual claim was filed. The Superior Court concluded that time was not unlimited to complete the audit, but that common law requires the Controller to "diligently prosecute" the audit and that the revised audit reports indicate that diligence. This court decision makes timely completion of these audits (generally involving fiscal years before FY 2001-02) always a question of fact. However, the revised Clovis Unified audit reports were issued after the 2004 amendment of section 17558.5. The Commission has concluded in other statements of decision that, as a matter of law, for audits issued after 2004 there is a statutory two-year time period to complete audits. So, to reconcile the court decision and previous Commission decisions, the "due diligence" represented by the revised audits is actually void since the revised audits are past statute.

The time for appeal of *Clovis II* has not concluded and the District continues its dispute of this issue as a matter of future standing.

PART B. DISALLOWANCE OF STAFF TIME

The original audit report concluded that the District claimed "unallowable" employee salaries and benefits in the amount of \$207,533 for the three fiscal years audited. The revised report reduced this amount to \$42,045, of which the Commission concludes \$35,755 should be reinstated since the audit report failed to meet the burden of going forward. The District concurs that the revised audit modifies the previously filed incorrect reduction claim and that the Controller did not meet the burden of going forward with evidence sufficient to sustain \$35,755 of the remaining adjustments. However, the Commission endorses the adjustment to the productive hourly rates for the part-time teachers in the amount of \$6,250, in the original and revised audit reports.

The District calculated the productive hourly rate for claimed staff using the 21% benefit rate option provided for by the parameters and guidelines. The parameters and guidelines state:

H. Supporting Data for Claims–Report Format for Submission of Claim

3. Salary and Employee's Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

The Commission (DPD, 29) construes this language as follows:

. . . The two provisions together suggest that the 21 percent rate should generally provide an incentive for the claimant to provide an itemization of costs that supports a higher rate, and that the 21 percent rate is intended to be punitive.

However, the language does not suggest that a claimant has discretion whether to claim the 21 percent rate: it requires the claimant to itemize, and states that "21 percent *must be used*" if an itemization is not "submitted". Therefore it would be reasonable to interpret the provision to hold that if the claimant does not submit the itemization, the 21 percent rate is required, even if another rate can be independently developed or verified. The difficulty with that interpretation is that, as the Controller has pointed out, it might permit a claimant to receive reimbursement in excess of its actual costs, to the extent actual benefit percent can be verified through evidence in the record. And, it appears to conflict with the earlier sentence, which is strongly worded to require a benefit percent to be itemized.

There is no support for the Commission conclusion that productive hourly rates must be itemized or that the 21% rate is a punitive default. If the 21% default is acceptable for filing the annual claim, similar to the 7% default rate for college indirect cost rates, then itemization is not absolutely required.

The claiming instructions have consistently presented itemization and the 21% rate as two acceptable methods for filing a claim. The Controller's claiming instructions, updated April 2000, which are a part of the record for this incorrect reduction claim, state (page 7 of 11):

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of

the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs. Emphasis added.

The Collective Bargaining claim is an historic anachronism in that it is the only currently reimbursed mandate program that allows use of the 21% rate. The 21% rate was created through the rulemaking authority of the Commission. Using the 21% rate has been perceived as a convenience for claim preparation, to avoid calculating individual rates for the numerous staff claimed, rather than a punitive measure. Based on my personal experience on mandate reimbursement issues since 1989, the general perception is that the 21% rate is generally representative of the statewide average of total individual district benefits costs divided by total district salary cost. Individual benefit rates for classified staff are usually a bit higher because of their lower hourly salary compared to most certificated staff. The 21% rate mitigates these differences.

Further, as a matter of law, correct use of the 21% rate cannot ever be excessive because it is a uniform cost allowance adopted by the Commission. In order for the 21% default to continue to be representative, it has to be used for all staff claimed. It is inappropriate for the Controller to only select and adjust classes of employees for whom the itemized rate would result in a rate less than 21% and allow the other claimed staff to be limited to the 21%. The \$6,290 is a result of "cherry-picking" the productive hourly rates and should be disallowed by the Commission.

CERTIFICATION

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this submission is true and complete to the best of my own knowledge or information or belief, and that any attached documents are true and correct copies of documents received from or sent by the District or state agency which originated the document.

Executed on April 9, 2015, at Sacramento, California, by



Keith B. Petersen, President
SixTen & Associates

Service by Commission Electronic Drop Box

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On April 10, 2015, I served the:

Claimant Comments

Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-10

Government Code Sections 3540-3549.9

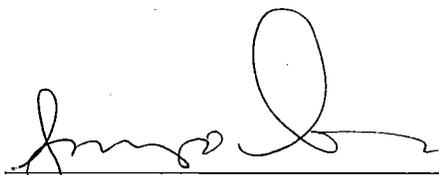
Statutes 1975, Chapter 961 ; Statutes 1991, Chapter 1213

Fiscal Years 1999-2000 through 2001-2002

Foothill-De Anza Community College District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 10, 2015 at Sacramento, California.



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

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 4/2/15

Claim Number: 05-4425-I-10

Matter: Collective Bargaining

Claimant: Foothill-De Anza Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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RECEIVED
April 24, 2015
Commission on
State Mandates

BETTY T. YEE
California State Controller

April 24, 2015

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

Re: **Draft Proposed Decision**
Incorrect Reduction Claim (IRC)
Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-10
Government Code Sections 3540 – 3549.9
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000, 2000-2001, and 2001-2002
Foothill-De Anza Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our response to the Commission's draft proposed decision dated April 3, 2015, for the above IRC.

The audit identified \$256,612 in unallowable costs. The Commission recommends that the SCO reinstate \$35,755 in salaries and benefits to the Foothill-De Anza Community College District. The related indirect cost on the \$35,755 is \$5,816. We reviewed the Commission's draft proposed decision and related documentation the district provided in its IRC. Based on this information and upon further analysis, we support the reinstatement of \$30,290 in salaries and benefits. The related indirect cost on the \$30,290 is \$4,948. However, we do not believe that the district has provided documentation supporting the reinstatement of the remaining \$5,465 in salaries and benefits. The related indirect cost on the \$5,465 is \$868.

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

Sincerely,

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

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE COMMISSION DRAFT PROPOSED DECISION DATED APRIL 3, 2015
RELATED TO AN INCORRECT REDUCTION CLAIM (IRC) BY
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Collective Bargaining and
Collective Bargaining Agreement Disclosure Program**

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| SCO Supporting Schedule - Fiscal Year (FY) 1999-2000 Summary of Unallowable Costs for Management and Confidential Assistants for Component G3 – Cost of Negotiations... | Tab 3 |
| SCO Supporting Schedule - FY 2000-01 Summary of Unallowable Costs for Management and Confidential Assistants for Component G3 – Cost of Negotiations | Tab 4 |
| SCO Supporting Schedule - FY 2001-02 Summary of Unallowable Costs for Management and Confidential Assistants for Component G3 – Cost of Negotiations | Tab 5 |
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| SCO Supporting Schedule - FY 2001-02 Summary of Duplicate Costs for Part-time Teachers | Tab 8 |

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**
2 Division of Audits
3 3301 C Street, Suite 725
4 Sacramento, CA 95816
5 Telephone No.: (916) 324-8907

6 **BEFORE THE**
7 **COMMISSION ON STATE MANDATES**
8 **STATE OF CALIFORNIA**

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

11 *Collective Bargaining and Collective*
12 *Bargaining Agreement Disclosure Program*

13 Government Code Sections 3540 – 3549.9

14 Statutes of 1975, Chapter 961;
15 Statutes of 1991, Chapter 1213

16 **FOOTHILL-DE ANZA COMMUNITY**
17 **COLLEGE DISTRICT, Claimant**

No.: IRC 05-4425-I-10

AFFIDAVIT OF BUREAU CHIEF

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

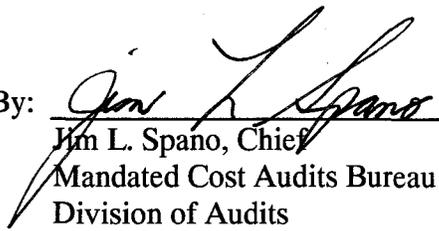
- 19 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18
20 years.
- 21 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
22 Before that, I was employed as an audit manager for two years and three months.
- 23 3) I am a California Certified Public Accountant.
- 24 4) I reviewed the work performed by the SCO auditor.

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I do declare that the above declarations and information contained in Tabs 2 through Tabs 8 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: April 24, 2015

OFFICE OF THE STATE CONTROLLER

By: 

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

Tab 2

**RESPONSE BY THE STATE CONTROLLER'S OFFICE (SCO)
TO THE COMMISSION DRAFT PROPOSED DECISION DATED APRIL 3, 2015
RELATED TO AN INCORRECT REDUCTION CLAIM (IRC) BY
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Collective Bargaining and
Collective Bargaining Agreement Disclosure Program**

SCO ANALYSIS

Commission's Analysis

The Commission staff believes the SCO's audit adjustments for salaries and benefits totaling \$35,755 (\$35,170 for G3 – Cost of Negotiation and \$585 for G6 – Contract Administration) are not sufficiently supported. The related indirect cost on the \$35,755 is \$5,816.

SCO's Comments

In light of the Commission's proposed decision and documentation the district submitted with its IRC and our further analysis, we believe that the SCO's audit adjustments for \$30,290 of the \$35,755 in salaries and benefits should be reinstated. The related indirect cost on the \$30,290 is \$4,948.

The following table summarizes the differences:

| <u>Category</u> | <u>Reference</u> | <u>Reinstate Per Commission</u> | <u>Reinstate Per SCO</u> | <u>Difference</u> |
|--|------------------|-------------------------------------|------------------------------|-------------------|
| G3 - Cost of Negotiations | | | | |
| <i>Unsupported Management & Confidential Assistants:</i> | | | | |
| - FY 1999-2000 | Tab 3 | \$ (7,500) | \$ 7,008 | \$ (492) |
| - FY 2000-01 | Tab 4 | (10,920) | 9,361 | (1,559) |
| - FY 2001-02 | Tab 5 | (13,921) | 13,921 | - |
| | | <u>(32,341)</u> | <u>30,290</u> | <u>(2,051)</u> |
| <i>Unsupported Part-time Teachers:</i> | | | | |
| - FY 1999-2000 | Tab 6 | (1,478) | - | (1,478) |
| - FY 2000-01 | Tab 6 | (424) | - | (424) |
| - FY 2001-02 | Tab 6 | (301) | - | (301) |
| | | <u>(2,203)</u> | <u>-</u> | <u>(2,203)</u> |
| <i>Duplicate Costs for Part-time Teachers:</i> | | | | |
| - FY 2001-02 | Tab 8 | (626) | - | (626) |
| | | <u>(626)</u> | <u>-</u> | <u>(626)</u> |
| Total, G3-Cost of Negotiations | | <u>(35,170)</u> | <u>30,290</u> | <u>(4,880)</u> |
| G6 - Contract Administration | | | | |
| <i>Unsupported Part-time Teachers:</i> | | | | |
| - FY 2000-01 | Tab 7 | (335) | - | (335) |
| | | <u>(335)</u> | <u>-</u> | <u>(335)</u> |
| <i>Duplicate Costs for Part-time Teachers:</i> | | | | |
| - FY 2001-02 | Tab 8 | (250) | - | (250) |
| | | <u>(250)</u> | <u>-</u> | <u>(250)</u> |
| Total, G6-Contract Administration | | <u>(585)</u> | <u>-</u> | <u>(585)</u> |
| Total, G3 and G6 | | <u>\$ (35,755)</u> | <u>\$ 30,290</u> | <u>\$ (5,465)</u> |

G3 – Cost of Negotiations

Unsupported Hours for Management and Confidential Assistants

- For FY 1999-2000, we adjusted 126.50 hours, totaling \$7,500 in salaries and benefits. During audit fieldwork, we traced hours claimed to the at-table negotiation sign-in sheets the district provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee and union in **Tab 3**.

Based on the Commission's draft proposed decision and related documents the district provided with its September 19, 2005 IRC filing, and our subsequent analysis, we believe that \$7,008 of the audit adjustment for the Faculty Association Management Team is for pre-negotiation meeting preparation. Therefore, we agree to reinstate \$7,008 in salaries and benefits, plus \$1,067 in related indirect costs, totaling \$8,075. However, the district did not provide us with documentation to support the remaining \$492 in salaries and benefits.

- For FY 2000-01, we adjusted 144.75 hours, totaling \$10,920 in salaries and benefits. During audit fieldwork, we traced hours claimed to the at-table negotiation sign-in sheets the district provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee and union in **Tab 4**.

Based on the Commission's draft proposed decision and related documents the district provided with its September 19, 2005 IRC filing, and our subsequent analysis, we believe that \$9,361 of the audit adjustment for the Faculty Association Management Team is for pre-negotiation meeting preparation. Therefore, we agree to reinstate \$9,361 in salaries and benefits, plus \$1,472 in related indirect costs, totaling \$10,833. However, the district did not provide us with documentation to support the remaining \$1,559 in salaries and benefits.

- For FY 2001-02, we adjusted 169.00 hours, totaling \$13,921 in salaries and benefits. During audit fieldwork, we traced hours claimed to the at-table negotiation sign-in sheets the district provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee and union in **Tab 5**.

Based on the Commission's draft proposed decision and related documents the district provided with its September 19, 2005 IRC filing, and our subsequent analysis, we believe that the entire adjustment relates to pre-negotiation meeting preparation. Therefore, we agree to reinstate \$13,921 in salaries and benefits, plus \$2,409 in related indirect costs, totaling \$16,331.

Unsupported Hours for Part-time Teachers

- For the audit period, we adjusted \$2,203 for salaries and benefits and \$344 for related indirect costs because the hours claimed were not supported by source documentation, as follows:

- FY 1999-2000 – 18.50 hours are unallowable, totaling \$1,478 in salaries and benefits
- FY 2000-01 – 4.75 hours are unallowable, totaling \$424 in salaries and benefits
- FY 2001-02 – 3.00 hours are unallowable, totaling \$301 in salaries and benefits

During audit fieldwork, we traced the hours claimed to the at-table negotiation sign-in sheets provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee in **Tab 6**.

Duplicate Hours for Part-time Teachers

- For FY 2001-02, we adjusted 6.25 hours (1.25 hours is unallowable for five employees), totaling \$626 in salaries and benefits, and \$108 in related indirect costs. During audit fieldwork, the district provided us with a sign-in sheet dated February 6, 2002. Review of this sign-in sheet indicates that 1.25 hours of the meeting was for contract review (G6 – Contract Administration) that the district also claimed under the G6-Contract Administration cost component. We have attached a schedule of the audit adjustment amounts by employee as well as the February 6, 2002 sign-in sheet in **Tab 8**.

G6 – Contract Administration

Unsupported Part-time Teachers' Hours

- For FY 2000-01, we adjusted 3.75 hours, totaling \$335 in salaries and benefits, and \$53 in related indirect costs. During audit fieldwork, we traced the hours claimed to the contract review sign-in sheets provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee in **Tab 7**.

Duplicate Hours for Part-time Teachers

- For FY 2001-02, we adjusted 2.50 hours (0.50 hours unallowable for five employees), totaling \$250 in salaries and benefits, and \$43 in related indirect costs. During audit fieldwork, the district provided us with a sign-in sheet dated February 6, 2002. Review of this sign-in sheet indicates that 0.50 hours of the meeting was for at-table negotiations that the district also claimed under a G3-Cost of Negotiation cost component. We have attached a schedule of the audit adjustment amounts by employee as well as the February 6, 2002 sign-in sheet in **Tab 8**.

Tab 3

**FY 1999-2000 Summary of Unsupported Costs
for Management & Confidential Assistants
G3 - Cost of Negotiations**

| Employees | Hours Claimed | Hours Supported by At-table Negotiation Sign-in Sheets | Audit Adjustment | | | | | Total | Activity ¹ |
|---|---------------|--|-------------------|----------|--------------|---------------------------------|------------------------------------|----------------------|-----------------------|
| | | | Unallowable Hours | PHR | Benefits 21% | Unallowable Salaries & Benefits | Unallowable Related Indirect Costs | | |
| Faculty Association Management Team: | | | | | | | | | |
| Ann Oney | 55.00 | 29.00 | (26.00) | \$ 49.60 | \$ 10.42 | \$ (1,560.52) | | | |
| Jane Enright | 88.50 | 40.50 | (48.00) | \$ 53.53 | \$ 11.24 | (3,108.96) | | | |
| Alan Harvey | 66.00 | 32.00 | (34.00) | \$ 51.22 | \$ 10.76 | (2,107.32) | | | |
| Bruce Swenson | 9.00 | 5.50 | (3.50) | \$ 54.47 | \$ 11.44 | (230.69) | | | |
| | <u>218.50</u> | <u>107.00</u> | <u>(111.50)</u> | | | <u>(7,007.49)</u> | 15.23% | <u>\$ (1,067.24)</u> | <u>\$ (8,074.73)</u> |
| Faculty Association Confidential Assistants: | | | | | | | | | |
| Corinne Leal | 41.00 | 27.50 | (13.50) | \$ 26.98 | \$ 5.67 | (440.78) | | | |
| | <u>41.00</u> | <u>27.50</u> | <u>(13.50)</u> | | | <u>(440.78)</u> | 15.23% | <u>(67.13)</u> | <u>(507.91)</u> |
| SEIU Confidential Assistants: | | | | | | | | | |
| Vanda McCulay | 11.00 | 10.00 | (1.00) | \$ 25.81 | \$ 5.42 | (31.23) | | | |
| Margaret McCutchen | 20.50 | 20.00 | (0.50) | \$ 32.85 | \$ 6.90 | (19.88) | | | |
| | <u>31.50</u> | <u>30.00</u> | <u>(1.50)</u> | | | <u>(51.11)</u> | 15.23% | <u>(7.78)</u> | <u>(58.89)</u> |
| | <u>291.00</u> | <u>164.50</u> | <u>(126.50)</u> | | | <u>\$ (7,499.37)</u> | | <u>\$ (1,142.15)</u> | <u>\$ (8,641.52)</u> |

Pre-meetings, see Exhibit F, pages 100-104 of 455

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

FY 1999-00 Hours Supported by At-Table Negotiation Sign-in Sheets G3 - Cost of Negotiations

| Negotiation Dates ¹ | Hours Supported by At-Table Negotiation Logs | | | | | | | Total |
|-----------------------------------|--|-----------------|----------------|------------------|-----------------|------------------|-----------------------|-------|
| | Anne Oney | Jane Enright | Alan Harvey | Bruce Swenson | Corinne Leal | Vanda McCulay | Margaret McCutchen | |

Faculty Association:

Exhibit F

| | | | | | | | | | |
|-----------|----------|-------|-------|-------|------|-------|---|-------|--------|
| 110 / 455 | 07/14/99 | - | 3.00 | - | 3.00 | - | | 6.00 | |
| 111 / 455 | 07/20/99 | | 2.50 | | 2.50 | | | 5.00 | |
| 112 / 455 | 07/21/99 | | 2.00 | | | | | 2.00 | |
| 113 / 455 | 08/05/99 | | 1.00 | | | | | 1.00 | |
| 114 / 455 | 11/10/99 | 2.50 | 2.50 | 2.50 | | | | 7.50 | |
| 115 / 455 | 12/01/99 | 2.00 | 2.00 | 2.00 | | 2.00 | | 8.00 | |
| 116 / 455 | 01/26/00 | 1.50 | 1.50 | 1.50 | | 1.50 | | 6.00 | |
| 117 / 455 | 02/09/00 | 3.00 | 3.00 | 3.00 | | 3.00 | | 12.00 | |
| 118 / 455 | 02/16/00 | 2.00 | 2.00 | 2.00 | | 2.00 | | 8.00 | |
| 119 / 455 | 03/08/00 | 3.00 | 3.00 | 3.00 | | 3.00 | | 12.00 | |
| 120 / 455 | 03/15/00 | 2.00 | 2.00 | 2.00 | | | | 6.00 | |
| 121 / 455 | 04/12/00 | 2.00 | 2.00 | 2.00 | | 2.00 | | 8.00 | |
| 122 / 455 | 04/26/00 | | 3.00 | 3.00 | | 3.00 | | 9.00 | |
| 123 / 455 | 05/10/00 | 4.00 | 4.00 | 4.00 | | 4.00 | | 16.00 | |
| 124 / 455 | 05/17/00 | 3.00 | 3.00 | 3.00 | | 3.00 | | 12.00 | |
| 125 / 455 | 05/24/00 | 4.00 | 4.00 | 4.00 | | 4.00 | | 16.00 | |
| | | 29.00 | 40.50 | 32.00 | 5.50 | 27.50 | - | - | 134.50 |

SEIU:

Exhibit F

| | | | | | | | | | |
|-----------|----------|---|---|---|---|------|-------|-------|-------|
| 161 / 455 | 08/31/99 | | | | | 2.00 | | | 2.00 |
| 160 / 455 | 09/30/99 | | | | | 1.00 | 1.00 | | 2.00 |
| 159 / 455 | 10/20/99 | | | | | 2.00 | 2.00 | | 4.00 |
| 158 / 455 | 11/01/99 | | | | | 1.50 | | | 1.50 |
| 157 / 455 | 11/04/99 | | | | | 1.50 | | | 1.50 |
| 156 / 455 | 11/11/99 | | | | | 2.00 | | | 2.00 |
| 155 / 455 | 11/22/99 | | | | | | 2.50 | | 2.50 |
| 154 / 455 | 12/01/99 | | | | | | | | - |
| 153 / 455 | 12/06/99 | | | | | | 2.00 | | 2.00 |
| 152 / 455 | 12/09/99 | | | | | | 2.00 | | 2.00 |
| 151 / 455 | 01/11/00 | | | | | | | | - |
| 150 / 455 | 01/24/00 | | | | | | | | - |
| 149 / 455 | 01/28/00 | | | | | | | | - |
| 148 / 455 | 02/08/00 | | | | | | | | - |
| 147 / 455 | 02/14/00 | | | | | | | | - |
| 146 / 455 | 02/22/00 | | | | | | | | - |
| 145 / 455 | 03/01/00 | | | | | | 2.50 | | 2.50 |
| 144 / 455 | 03/29/00 | | | | | | | | - |
| 143 / 455 | 04/18/00 | | | | | | | | - |
| 142 / 455 | 04/19/00 | | | | | | 2.50 | | 2.50 |
| 141 / 455 | 04/26/00 | | | | | | 3.00 | | 3.00 |
| 140 / 455 | 04/27/00 | | | | | | 2.50 | | 2.50 |
| | | - | - | - | - | - | 10.00 | 20.00 | 30.00 |

| | | | | | | | | | |
|------------------------------|--|-------|-------|-------|------|-------|-------|-------|--------|
| Total Supported Hours | | 29.00 | 40.50 | 32.00 | 5.50 | 27.50 | 10.00 | 20.00 | 164.50 |
|------------------------------|--|-------|-------|-------|------|-------|-------|-------|--------|

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

Tab 4

**FY 2000-01 Summary of Unsupported Costs
for Management & Confidential Assistants
G3 - Cost of Negotiations**

| Employees | Hours Claimed | Hours Supported by At-table Negotiation Sign-in Sheets | Audit Adjustment | | | | | | Total | Activity ¹ |
|---|------------------|---|----------------------|----------|-----------------|---------------------------------------|--|--------|-------------------------------------|-----------------------|
| | | | Unallowable Hours | PHR | Benefits 21% | Unallowable Salaries & Benefits | Unallowable Related Indirect Costs | | | |
| Faculty Association Management Team: | | | | | | | | | | |
| Jane Enright | 92.00 | 51.75 | (40.25) | \$ 69.22 | \$ 14.54 | \$ | (3,371.34) | | | |
| Alan Harvey | 78.00 | 46.50 | (31.50) | \$ 66.23 | \$ 13.91 | | (2,524.41) | | | |
| Anne Leskinen | 77.00 | 45.75 | (31.25) | \$ 58.51 | \$ 12.29 | | (2,212.50) | | | |
| Judy Miner | 1.00 | - | (1.00) | \$ 67.60 | \$ 14.20 | | (81.80) | | | |
| Elizabeth Zoltan | 21.50 | 5.00 | (16.50) | \$ 58.66 | \$ 12.32 | | (1,171.17) | | | |
| | <u>269.50</u> | <u>149.00</u> | <u>(120.50)</u> | | | | <u>(9,361.22)</u> | 15.72% | <u>\$ (1,471.58) \$ (10,832.80)</u> | |
| Faculty Association Confidential Assistants: | | | | | | | | | | |
| Leticia Lopez | 43.75 | 41.50 | (2.25) | \$ 27.29 | \$ 5.73 | | (74.30) | | | |
| | <u>43.75</u> | <u>41.50</u> | <u>(2.25)</u> | | | | <u>(74.30)</u> | 15.72% | <u>(11.68) (85.98)</u> | |
| SEIU Management Team: | | | | | | | | | | |
| George Beers | 9.50 | 6.00 | (3.50) | \$ 60.89 | \$ 12.79 | | (257.88) | | | |
| Kathy Blackwood | 1.00 | - | (1.00) | \$ 55.44 | \$ 11.64 | | (67.08) | | | |
| Jane Enright | 5.75 | 3.25 | (2.50) | \$ 69.22 | \$ 14.54 | | (209.40) | | | |
| James Keller | 1.00 | - | (1.00) | \$ 69.22 | \$ 14.54 | | (83.76) | | | |
| James McCarthy | 11.75 | 8.25 | (3.50) | \$ 54.84 | \$ 11.52 | | (232.26) | | | |
| Greg Parman | 23.75 | 16.75 | (7.00) | \$ 54.84 | \$ 11.52 | | (464.52) | | | |
| | <u>52.75</u> | <u>34.25</u> | <u>(18.50)</u> | | | | <u>(1,314.90)</u> | 15.72% | <u>(206.70) (1,521.60)</u> | |
| SEIU Confidential Assistants: | | | | | | | | | | |
| Margaret McCutchen | 17.00 | 13.50 | (3.50) | \$ 40.21 | \$ 8.44 | | (170.28) | | | |
| | <u>17.00</u> | <u>13.50</u> | <u>(3.50)</u> | | | | <u>(170.28)</u> | 15.72% | <u>(26.77) (197.05)</u> | |
| | <u>383.00</u> | <u>238.25</u> | <u>(144.75)</u> | | | | <u>\$ (10,920.69)</u> | | <u>\$ (1,716.73) \$ (12,637.42)</u> | |

Pre-meetings, see
Exhibit G, pages 296-299
of 455

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2000-01 Hours Supported by At-Table Negotiation Sign-in Sheets
G3 - Cost of Negotiations**

| Negotiation Dates ¹ | Hours Supported by At-Table Negotiation Logs | | | | | | | | | | | Allowable Hours | |
|-----------------------------------|--|----------------|------------------|---------------|---------------------|------------------|-----------------|--------------------|-----------------|-------------------|----------------|--------------------|------------------------|
| | Jane Enright | Alan Harvey | Anne Leskinen | Judy Minor | Elizabeth Zoltan | Leticia Lopez | George Beers | Kathy Blackwood | James Keller | James McCarthy | Greg Parman | | Margaret McCutcheon |
| Faculty Association: | | | | | | | | | | | | | |
| Exhibit G | 07/12/00 | 3.00 | 3.00 | - | - | | | | | | | | 6.00 |
| 339 / 455 | 07/19/00 | 2.50 | 2.50 | - | - | | | | | | | | 5.00 |
| 340 / 455 | 07/26/00 | 0.75 | | 0.75 | - | | | | | | | | 1.50 |
| 341 / 455 | 08/02/00 | 2.00 | 2.00 | 2.00 | - | | | | | | | | 6.00 |
| 342 / 455 | 08/03/00 | 2.00 | 2.00 | 2.00 | - | | | | | | | | 6.00 |
| 343 / 455 | 10/25/00 | 0.75 | 0.75 | 0.75 | - | | | 0.75 | | | | | 3.00 |
| 344 / 455 | 11/15/00 | 0.50 | 0.50 | 0.50 | - | | | 0.50 | | | | | 2.00 |
| 345 / 455 | 12/06/00 | 2.25 | | 1.75 | - | | | 2.25 | | | | | 6.25 |
| 346 / 455 | 01/24/01 | 2.75 | 2.75 | 2.75 | - | | | 2.75 | | | | | 11.00 |
| 347 / 455 | 01/31/01 | 1.75 | 1.75 | 1.75 | - | | | 1.75 | | | | | 7.00 |
| 348 / 455 | 02/14/01 | 3.00 | 3.00 | 3.00 | - | | | 3.00 | | | | | 12.00 |
| 349 / 455 | 02/21/01 | 1.00 | 1.00 | 1.00 | - | 1.00 | | 1.00 | | | | | 5.00 |
| 350 / 455 | 02/28/01 | 3.00 | 3.00 | 3.00 | - | 3.00 | | 3.00 | | | | | 15.00 |
| 351 / 455 | 03/14/01 | 3.00 | 3.00 | 3.00 | - | - | | 3.00 | | | | | 12.00 |
| 352 / 455 | 03/21/01 | 1.00 | - | 1.00 | - | 1.00 | | 1.00 | | | | | 4.00 |
| 353 / 455 | 04/11/01 | 3.25 | 3.25 | 3.25 | - | | | 3.25 | | | | | 13.00 |
| 354 / 455 | 04/18/01 | 1.25 | - | 1.25 | - | | | 1.25 | | | | | 3.75 |
| 355 / 455 | 04/25/01 | 2.50 | 2.50 | 2.50 | - | | | 2.50 | | | | | 10.00 |
| 356 / 455 | 05/09/01 | 2.50 | 2.50 | 2.50 | - | | | 2.50 | | | | | 10.00 |
| 357 / 455 | 05/16/01 | 1.50 | 1.50 | 1.50 | - | | | 1.50 | | | | | 6.00 |
| 358 / 455 | 05/23/01 | 3.00 | 3.00 | 3.00 | - | | | 3.00 | | | | | 12.00 |
| 359 / 455 | 05/30/01 | 2.50 | 2.50 | 2.50 | - | | | 2.50 | | | | | 10.00 |
| 360 / 455 | 06/13/01 | 3.00 | 3.00 | 3.00 | - | | | 3.00 | | | | | 12.00 |
| 361 / 455 | 06/20/01 | 3.00 | 3.00 | 3.00 | - | | | 3.00 | | | | | 12.00 |
| | | 51.75 | 46.50 | 45.75 | - | 5.00 | | 41.50 | - | - | - | - | 190.50 |
| SEIU: | | | | | | | | | | | | | |
| Exhibit G | | | | | | | | | | | | | |
| 324 / 455 | 06/29/00 | 3.25 | | | | | | - | - | - | 3.25 | - | 6.50 |
| 325 / 455 | 07/05/00 | - | | | | | | 2.50 | - | - | 2.50 | 2.50 | 7.50 |
| 326 / 455 | 08/08/00 | - | | | | | | - | - | 4.75 | 4.75 | 4.75 | 14.25 |
| 327 / 455 | 08/29/00 | - | | | | | | 3.50 | - | - | 3.50 | 3.50 | 14.00 |
| 328 / 455 | 09/15/00 | - | | | | | | - | - | - | 2.75 | 2.75 | 5.50 |
| | | 3.25 | - | - | - | - | - | 6.00 | - | - | 8.25 | 16.75 | 47.75 |
| Total Supported Hours | | 55.00 | 46.50 | 45.75 | - | 5.00 | | 41.50 | 6.00 | - | 8.25 | 16.75 | 238.25 |

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

Tab 5

**FY 2001-02 Summary of Unsupported Costs
for Management & Confidential Assistants
G3 - Cost of Negotiations**

| Employees | Hours Claimed | Hours Supported by At-table Negotiation Sign-in Sheets | Audit Adjustment | | | | | Total | Activity ¹ |
|---|---------------|--|-------------------|----------|--------------|---------------------------------|------------------------------------|----------------------|--|
| | | | Unallowable Hours | PHR | Benefits 21% | Unallowable Salaries & Benefits | Unallowable Related Indirect Costs | | |
| Faculty Association Management Team: | | | | | | | | | |
| Kathy Blackwood | 5.50 | 3.00 | (2.50) | \$ 59.96 | \$ 12.59 | \$ (181.38) | | | |
| Jane Enright | 111.00 | 56.00 | (55.00) | \$ 71.99 | \$ 15.12 | (4,791.05) | | | |
| Alan Harvey | 29.00 | 18.00 | (11.00) | \$ 73.05 | \$ 15.34 | (972.29) | | | |
| Anne Leskinen | 83.25 | 50.25 | (33.00) | \$ 68.05 | \$ 14.29 | (2,717.22) | | | |
| William Pritchard | 1.00 | - | (1.00) | \$ 71.99 | \$ 15.12 | (87.11) | | | |
| Cindy Vinson | 3.00 | - | (3.00) | \$ 55.19 | \$ 11.59 | (200.34) | | | |
| Elizabeth Zoltan | 55.00 | 22.00 | (33.00) | \$ 65.18 | \$ 13.69 | (2,602.71) | | | |
| Leticia Lopez | 50.00 | 48.50 | (1.50) | \$ 33.04 | \$ 6.94 | (59.97) | | | |
| | <u>337.75</u> | <u>197.75</u> | <u>(140.00)</u> | | | <u>(11,612.07)</u> | 17.30% | <u>\$ (2,008.89)</u> | <u>\$ (13,620.96)</u> |
| | | | | | | | | | Pre-meetings, see Exhibit H, page 433-435 of 455 |
| Teamsters: | | | | | | | | | |
| Jane Enright | 37.00 | 15.75 | (21.25) | \$ 71.99 | \$ 15.12 | (1,851.09) | | | |
| Robin Moore | 21.50 | 13.75 | (7.75) | \$ 48.93 | \$ 10.28 | (458.88) | | | |
| | <u>58.50</u> | <u>29.50</u> | <u>(29.00)</u> | | | <u>(2,309.97)</u> | 17.30% | <u>(399.62)</u> | <u>(2,709.59)</u> |
| | | | | | | | | | Pre-meetings, see Exhibit H, page 443/455 |
| | <u>396.25</u> | <u>227.25</u> | <u>(169.00)</u> | | | <u>\$ (13,922.03)</u> | | <u>\$ (2,408.51)</u> | <u>\$ (16,330.54)</u> |

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2001-02 Hours Supported by At-Table Negotiation Sign-in Sheets
G3 - Cost of Negotiations**

| Negotiation Dates | Hours Supported by At-Table Negotiation Logs | | | | | | | | | Allowable Hours |
|------------------------------|--|--------------|--------------|---------------|-------------------|--------------|------------------|---------------|--------------|-----------------|
| | Kathy Blackwood | Jane Enright | Alan Harvey | Anne Leskinen | William Pritchard | Cindy Vinson | Elizabeth Zoltan | Leticia Lopez | Robin Moore | |
| Faculty Association: | | | | | | | | | | |
| 07/11/01 | | 2.50 | 2.50 | 2.50 | | | | - | | 7.50 |
| 07/19/01 | | 1.75 | 1.75 | 1.75 | | | | 1.75 | | 7.00 |
| 07/25/01 | | 2.25 | - | | | | 2.25 | 2.25 | | 6.75 |
| 07/31/01 | | 2.00 | 2.00 | 2.00 | | | | 2.00 | | 8.00 |
| 08/01/01 | | 1.50 | 1.50 | 1.50 | | | | 1.50 | | 6.00 |
| 10/10/01 | | 3.00 | 3.00 | 3.00 | | | | 3.00 | | 12.00 |
| 10/17/01 | | 0.75 | 0.75 | 0.75 | | | | 0.75 | | 3.00 |
| 10/25/01 | | 0.50 | 0.50 | 0.50 | | | | 0.50 | | 2.00 |
| 11/07/01 | | 2.00 | - | 2.00 | | | | 2.00 | | 6.00 |
| 11/14/01 | 3.00 | 3.00 | 3.00 | 3.00 | | | | 3.00 | | 15.00 |
| 11/28/01 | | 3.00 | 3.00 | 3.00 | | | | 3.00 | | 12.00 |
| 12/05/01 | | 2.00 | | 2.00 | | | | - | | 4.00 |
| 01/16/02 | | 1.75 | | 1.75 | | | 1.75 | 1.75 | | 7.00 |
| 01/23/02 | | 2.50 | | 2.50 | | | 2.50 | 2.50 | | 10.00 |
| 02/06/02 | | 1.75 | | 1.75 | | | 1.75 | 1.75 | | 7.00 |
| 02/13/02 | | 1.75 | | 1.75 | | | - | 1.75 | | 5.25 |
| 02/27/02 | | 3.00 | | 3.00 | | | 3.00 | 3.00 | | 12.00 |
| 03/13/02 | | 2.00 | | 2.00 | | | - | 2.00 | | 6.00 |
| 03/20/02 | | 1.00 | | 1.00 | | | 1.00 | 1.00 | | 4.00 |
| 04/10/02 | | 2.00 | | 2.00 | | | - | 2.00 | | 6.00 |
| 04/24/02 | | 3.50 | | 3.50 | | | 3.50 | 3.50 | | 14.00 |
| 05/08/02 | | 3.00 | | 2.50 | | | - | 3.00 | | 8.50 |
| 05/15/02 | | 1.50 | | 1.50 | | | 1.50 | 1.50 | | 6.00 |
| 05/22/02 | | 3.00 | | - | | | 3.00 | 3.00 | | 9.00 |
| 06/05/02 | | 2.00 | | 2.00 | | | - | 2.00 | | 6.00 |
| 06/12/02 | | 3.00 | | 3.00 | | | 1.75 | - | | 7.75 |
| | 3.00 | 56.00 | 18.00 | 50.25 | - | - | 22.00 | 48.50 | - | 197.75 |
| Teamsters: | | | | | | | | | | |
| 09/17/01 | | 0.75 | | | | | | | 0.75 | 1.50 |
| 09/18/01 | | 1.75 | | | | | | | 1.75 | 3.50 |
| 10/09/01 | | 2.00 | | | | | | | - | 2.00 |
| 10/31/01 | | 2.50 | | | | | | | 2.50 | 5.00 |
| 11/09/01 | | 2.00 | | | | | | | 2.00 | 4.00 |
| 11/19/01 | | 2.00 | | | | | | | 2.00 | 4.00 |
| 12/04/01 | | 3.00 | | | | | | | 3.00 | 6.00 |
| 12/17/01 | | 1.75 | | | | | | | 1.75 | 3.50 |
| | - | 15.75 | - | - | - | - | - | - | 13.75 | 29.50 |
| Total Supported Hours | 3.00 | 71.75 | 18.00 | 50.25 | - | - | 22.00 | 48.50 | 13.75 | 227.25 |

Tab 6

**Part-time Teachers
Summary of Unsupported Costs
G3 - Cost of Negotiations**

| Employee | Hours Claimed | Hours Supported | Unallowable Hours | PHR | Benefits 21% | Unallowable Salaries & Benefits | Unallowable Related Indirect Costs | Total |
|---------------------|---------------|-----------------|-------------------|----------|--------------|---------------------------------|------------------------------------|----------------------------------|
| <u>FY 1999-2000</u> | | | | | | | | |
| Anne Leskinen | 35.50 | 17.00 | (18.50) | \$ 66.01 | \$ 13.86 | \$ (1,477.60) | | |
| | <u>35.50</u> | <u>17.00</u> | <u>(18.50)</u> | | | <u>(1,477.60)</u> | 15.23% | <u>\$ (225.04) \$ (1,702.64)</u> |
| <u>FY 2000-01</u> | | | | | | | | |
| Richard Hansen | 1.25 | - | (1.25) | \$ 73.89 | \$ 15.52 | (111.76) | | |
| Kathy Perino | 33.25 | 33.00 | (0.25) | \$ 73.89 | \$ 15.52 | (22.35) | | |
| Angel Sierra | 41.75 | 38.50 | (3.25) | \$ 73.89 | \$ 15.52 | (290.58) | | |
| | <u>76.25</u> | <u>71.50</u> | <u>(4.75)</u> | | | <u>(424.70)</u> | 15.72% | <u>(66.76) (491.46)</u> |
| <u>FY 2001-02</u> | | | | | | | | |
| Meredith Heiser | 6.50 | 4.50 | (2.00) | \$ 82.71 | \$ 17.37 | (200.16) | | |
| Faith Milonas | 2.00 | 1.50 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | |
| Anne Paye | 56.50 | 56.00 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | |
| | <u>65.00</u> | <u>62.00</u> | <u>(3.00)</u> | | | <u>(300.24)</u> | 17.30% | <u>(51.94) (352.18)</u> |
| | | | | | | <u>\$ (2,202.53)</u> | | <u>\$ (343.74) \$ (2,546.27)</u> |

**FY 1999-2000 Part-Time Teachers
Hours Supported by At-table Negotiation Logs
G3 - Cost of Negotiations**

| Negotiation Dates ¹ | Anne Leskinen |
|-----------------------------------|------------------|
|-----------------------------------|------------------|

| | | |
|-----------|----------|-------|
| Exhibit F | | |
| 110 / 455 | 07/14/99 | - |
| 111 / 455 | 07/20/99 | - |
| 112 / 455 | 07/21/99 | - |
| 113 / 455 | 08/05/99 | - |
| 114 / 455 | 11/10/99 | - |
| 115 / 455 | 12/01/99 | - |
| 116 / 455 | 01/26/00 | |
| 117 / 455 | 02/09/00 | 3.00 |
| 118 / 455 | 02/16/00 | 2.00 |
| 119 / 455 | 03/08/00 | - |
| 120 / 455 | 03/15/00 | - |
| 121 / 455 | 04/12/00 | 2.00 |
| 122 / 455 | 04/26/00 | 3.00 |
| 123 / 455 | 05/10/00 | 4.00 |
| 124 / 455 | 05/17/00 | 3.00 |
| 125 / 455 | 05/24/00 | - |
| | | 17.00 |

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2000-01 Part-Time Teachers
Hours Supported by At-table Negotiation Logs
G3 - Cost of Negotiations**

| Negotiation Dates ¹ | Richard Hansen | Kathy Perino | Angel Sierra |
|-----------------------------------|-------------------|-----------------|-----------------|
|-----------------------------------|-------------------|-----------------|-----------------|

| | | | |
|-----------|----------|-------|-------|
| Exhibit G | 07/12/00 | | |
| 339 / 455 | 07/19/00 | | |
| 340 / 455 | 07/26/00 | | |
| 341 / 455 | 08/02/00 | | |
| 342 / 455 | 08/03/00 | | |
| 343 / 455 | 10/25/00 | 0.75 | 0.75 |
| 344 / 455 | 11/15/00 | 0.50 | 0.50 |
| 345 / 455 | 12/06/00 | 2.25 | 2.25 |
| 346 / 455 | 01/24/01 | | 2.75 |
| 347 / 455 | 01/31/01 | | 1.75 |
| 348 / 455 | 02/14/01 | 3.00 | 3.00 |
| 349 / 455 | 02/21/01 | 1.00 | 1.00 |
| 350 / 455 | 02/28/01 | 3.00 | 3.00 |
| 351 / 455 | 03/14/01 | 3.00 | 3.00 |
| 352 / 455 | 03/21/01 | 1.00 | 1.00 |
| 353 / 455 | 04/11/01 | 3.25 | 3.25 |
| 354 / 455 | 04/18/01 | 1.25 | 1.25 |
| 355 / 455 | 04/25/01 | | 2.50 |
| 356 / 455 | 05/09/01 | 2.50 | 2.50 |
| 357 / 455 | 05/16/01 | | 1.50 |
| 358 / 455 | 05/23/01 | 3.00 | 3.00 |
| 359 / 455 | 05/30/01 | 2.50 | 2.50 |
| 360 / 455 | 06/13/01 | 3.00 | 3.00 |
| 361 / 455 | 06/20/01 | 3.00 | |
| | | - | |
| | | 33.00 | 38.50 |

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2001-02 Part-Time Teachers
Hours Supported by At-table Negotiation Logs
G3 - Cost of Negotiations**

| Negotiation Dates | Meredith Heiser | Faith Milonas | Anne Paye |
|----------------------|--------------------|------------------|--------------|
| 07/11/01 | | | 2.50 |
| 07/19/01 | | | 1.75 |
| 07/25/01 | | | 2.25 |
| 07/31/01 | | | 2.00 |
| 08/01/01 | | 1.50 | 1.50 |
| 10/10/01 | | | 3.00 |
| 10/17/01 | | | 0.75 |
| 10/25/01 | | | 0.50 |
| 11/07/01 | | | 2.00 |
| 11/14/01 | | | 3.00 |
| 11/28/01 | | | 3.00 |
| 12/05/01 | | | 2.00 |
| 01/16/02 | | | 1.75 |
| 01/23/02 | | | 2.50 |
| 02/06/02 | 1.75 | | 1.75 |
| 02/13/02 | 1.75 | | 1.75 |
| 02/27/02 | | | 3.00 |
| 03/13/02 | | | 2.00 |
| 03/20/02 | 1.00 | | 1.00 |
| 04/10/02 | | | 2.00 |
| 04/24/02 | | | 3.50 |
| 05/08/02 | | | 3.00 |
| 05/15/02 | | | 1.50 |
| 05/22/02 | | | 3.00 |
| 06/05/02 | | | 2.00 |
| 06/12/02 | | | 3.00 |
| | 4.50 | 1.50 | 56.00 |

Tab 7

**Part-time Teachers
Summary of Unsupported Costs
G6 - Contract Administration**

| Employee | Hours Claimed | Hours Supported | Unallowable Hours | PHR | Benefits 21% | Unallowable Salaries & Benefits | Unallowable Related Indirect Costs | Total |
|-------------------|---------------|-----------------|-------------------|----------|--------------|---------------------------------|------------------------------------|-------------------------------|
| <u>FY 2000-01</u> | | | | | | | | |
| Richard Hansen | 3.75 | - | (3.75) | \$ 73.89 | \$ 15.52 | \$ (335.29) | | |
| | <u>3.75</u> | <u>-</u> | <u>(3.75)</u> | | | <u>\$ (335.29)</u> | 15.72% | <u>\$ (52.71) \$ (388.00)</u> |

**FY 2000-01 Part-Time Teachers
Hours Supported by Sign-in Sheets for Contract Review
G6 - Contract Administration**

| | |
|-------------------------------------|-------------------|
| Sign-in Sheet Dates ¹ | Richard Hansen |
|-------------------------------------|-------------------|

Exhibit G

| | | |
|-----------|----------|---------------------|
| 332 / 455 | 10/25/00 | - |
| 333 / 455 | 11/15/00 | - |
| 334 / 455 | 12/06/00 | - |
| 335 / 455 | 02/21/01 | - |
| 336 / 455 | 03/21/01 | - |
| 337 / 455 | 04/18/01 | - |
| 338 / 455 | 05/16/01 | - |
| | | - ----- ----- |

¹ Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

Tab 8

**FY 2001-02 Part-time Teachers
Summary of Duplicate Costs
G3 - Cost of Negotiations & G6 - Contract Administration**

| Reimbursable Component | Employee | Hours Claimed | Unallowable Hours | PHR | Benefits 21% | Unallowable Salaries & Benefits | Unallowable Related Indirect Costs | Total | |
|-----------------------------------|-------------------|---------------|-------------------|----------|--------------|---------------------------------|------------------------------------|----------------------------------|--|
| G3 - Cost of Negotiations ↓ | <u>FY 2001-02</u> | | | | | | | | |
| | Richard Hansen | 1.75 | (1.25) | \$ 82.71 | \$ 17.37 | \$ (125.10) | | | |
| | Meredith Heiser | 1.75 | (1.25) | \$ 82.71 | \$ 17.37 | (125.10) | | | |
| | Mary Lou Heslet | 1.75 | (1.25) | \$ 82.71 | \$ 17.37 | (125.10) | | | |
| | Anne Paye | 1.75 | (1.25) | \$ 82.71 | \$ 17.37 | (125.10) | | | |
| | Sherri Yabu | 1.75 | (1.25) | \$ 82.71 | \$ 17.37 | (125.10) | | | |
| | | <u>8.75</u> | <u>(6.25)</u> | | | <u>(625.50)</u> | 17.30% | <u>\$ (108.21) \$ (733.71)</u> | |
| G6 - Contract Administration ↓ | <u>FY 2001-02</u> | | | | | | | | |
| | Richard Hansen | 1.75 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | | |
| | Meredith Heiser | 1.75 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | | |
| | Marylou Heslet | 1.75 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | | |
| | Anne Paye | 1.75 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | | |
| | Sherri Yabu | 1.75 | (0.50) | \$ 82.71 | \$ 17.37 | (50.04) | | | |
| | | <u>8.75</u> | <u>(2.50)</u> | | | <u>(250.20)</u> | 17.30% | <u>(43.28) (293.48)</u> | |
| | | | | | | <u>\$ (875.70)</u> | | <u>\$ (151.49) \$ (1,027.19)</u> | |

On February 6, 2002, the district claimed 1.75 hours for participation in negotiations and 1.75 hours for participation in contract review. The sign-in sheet shows that the contract review (G6 - Contract Administration) lasted from 1:00 pm to 2:15 pm (1.25 hours) and the actual at-table negotiation (G3 - Cost of Negotiations) lasted from 2:15 pm to 2:50 pm (0.5 hours).

SIGN-IN SHEET

FA/DISTRICT
NEGOTIATIONS

1/145
8/17/03
V2
12-05-03

DATE: 2/6/02

STARTING TIME: 1:00 pm

ENDING TIME: 2:50 pm

Michael Adams
Meredith Heiser
Anne M. Papp
Shirley Yahn
Marjorie Islet
Epstein
Angie L. Kenner
Debra M.
Patricia Lopez

Contract Review til 2:15 pm

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

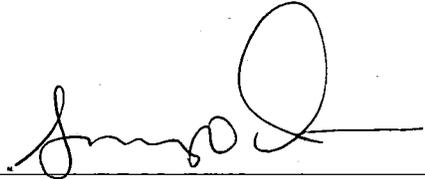
On April 24, 2015, I served the:

SCO Comments

Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-10
Government Code Sections 3540-3549.9
Statutes 1975, Chapter 961 ; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000 through 2001-2002
Foothill-De Anza Community College District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 24, 2015 at Sacramento, California.



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

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 4/24/15

Claim Number: 05-4425-I-10

Matter: Collective Bargaining

Claimant: Foothill-De Anza Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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Exhibit H

AGENDA
 STATE BOARD OF CONTROL
 August 19, 1981
 9:00 a.m.
 State Office Building No. 1, 915 Capitol Mall,
Sacramento, California

I. CONFIRMATION OF MINUTES

July 22, 1981 meeting (Ex. "A")

II. CLAIMS FILED PURSUANT TO SECTION 2253(b) OF THE REVENUE AND TAXATION CODE
(CHAPTERED LEGISLATION)

| <u>Item</u> <u>No</u> | <u>Claimant</u> | <u>Amount</u> | <u>Recommendation</u> <u>Controller/Allow</u> |
|---|-------------------------------------|---------------|--|
| <u>Jury Duty</u> <u>(Ch. 593/75, 1979-80 F.Y.)</u> | | | |
| 1. | City of Glendale #SB 90-3142 | \$ 5,627.00 | \$ 5,627.00 |
| 2. | Town of Hillsborough #SB 90-3908 | 593.63 | 343.05 |

JURY DUTY FOR FIREFIGHTERS: APPROVED CLAIMS SUBMITTED FOR RECONSIDERATION IN
RESPONSE TO THE BOARD'S MAY 20, 1981 INTERPRETATION OF THE PARAMETERS AND
GUIDELINES

| <u>(Ch. 593/75)</u> | <u>Amount</u> <u>Approved</u> | <u>Revised Recommen-</u> <u>dation/Controller</u> |
|---|----------------------------------|--|
| <u>(1978-79 F.Y.)</u> | | |
| 3. City of Sacramento #SB 90-3404 | \$ 347.00 | \$ 460.00 |
| 4. City of San Diego #SB 90-3020 | 5,314.00 | 5,516.00 |
| <u>(1979-80 F.Y.)</u> | | |
| 5. City of Clovis #SB 90-3055 | \$ 238.00 | \$ 273.00 |
| 6. Daly City #SB 90-3670 | 388.00 | 783.00 |
| 7. City of Santa Fe Springs #SB 90-3790 | 639.00 | 743.00 |
| <u>Tuberculosis Exams for School Bus Drivers</u> <u>(Ch. 842/78, 1978-79 F.Y.)</u> | | |
| 8. County of San Bernardino #SB 90-3673 | \$ 1,159.00 | \$ 1,159.00 |

An act to repeal Article 5 (commencing with Section 13080) of Chapter 1 of Division 10 of the Education Code, and to add Chapter 10.7 (commencing with Section 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations, and making an appropriation therefor. This bill, which was operative July 1, 1976, repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for school districts.

A. Operative Date of Mandate

The provisions relating to the creation, certain duties of, and appropriations for, the Public Employment Relations Board were operative on January 1, 1976. The provisions relating to the organizational rights of employees, the representational rights of employee organizations, the recognition of exclusive representatives, and related procedures were operative on April 1, 1976. The balance of the added provisions were operative on July 1, 1976.

B. Period of Claim

Only costs incurred after January 1, 1978, may be claimed. The initial claim should have included all costs incurred for that portion of the fiscal year from January 1, 1978, to June 30, 1978.

Pursuant to language included in the 1980-81 budget, claims shall no longer be accepted for this period. All subsequent fiscal year claims should be filed with the Controller's Office for processing.

C. Mandated Cost

School districts have incurred costs by complying with the requirements of Sections 3540 through 3549.1 of Chapter 961, Statutes of 1975. In addition, some costs have been incurred as a result of compliance with regulations

promulgated by the Public Employment Relations Board. Since these costs, in many respects, simply implement the original legislation, it is intended that these parameters and guidelines have embodied those regulations or actions taken by PERB prior to December 31, 1978. Any costs claimed either on actions by PERB subsequent to December 31, 1978, or actions prior to December 31 that are not addressed in these parameters and guidelines may require a future hearing by the Board of Control to consider amending the parameters and guidelines.

D. County Superintendent of Schools Filing

If the County Superintendent of Schools files a claim on behalf of more than one school district, the costs of the individual school district must be shown separately.

E. Governing Authority

The costs for salaries and expenses of the governing authority, for example the School Superintendent and Governing Board, are not reimbursable. These are costs of general government as described by the Federal guideline entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government", OASC-10.

F. Certification

The following certification must accompany all claims:

I DO HEREBY CERTIFY:

THAT Sections 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and
THAT I am the person authorized by the local agency to file claim for funds with the State of California.

Signature of Authorized Representative

Date

Title

Telephone No.

For additional information contact:

1168 _____
Name

0413 _____

Telephone No.

G. Claim Components (Reimbursable Costs)

For each claim component under which costs for activities mandated by Chapter 961, Statutes of 1975, are claimed, you must identify the similar costs incurred under the Winton Act. (See Page 8, Item H2) If no similar activities were performed, please indicate. All Winton Act costs must be shown as required for costs incurred under Chapter 961, Statutes of 1975. (See pages 8 and 9, Items H3, H4, H5, and H6)

1. Determination of appropriate bargaining units for representation and determination of the exclusive representatives.

- a. Unit Determination: Explain the process for determining the composition of the certificated employee council under the Winton Act, and the process for determining appropriate bargaining units including the determination of management, supervisory and confidential employees, under Chapter 961, Statutes of 1975, if such activities were performed during the fiscal year being claimed.
- b. Determination of the Exclusive Representative: Costs may include receipt and posting of the representation and decertification notices and, if necessary, adjudication of such matters before the Public Employment Relations Board.
- c. Show the actual increased costs including salaries and benefits for district employer representatives and/or necessary costs for contracted services for the following functions:
 - (1) Development of proposed lists for unit determination hearings if done during the fiscal year being claimed. Salaries and benefits must be shown as described on Page 8, Item H3.
 - (2) Representation of the school employer at PERB hearings to determine bargaining units and the exclusive representative. Actual preparation time will be reimbursed. Salaries and benefits must be shown as described on Page 8, Item H3.

- (3) If contracted services are used for either (A) or (B) above, contract invoices must be submitted with the claim. Contract costs must be shown as described on Page 9, Item H5.
- (4) Indicate the cost of substitutes for release time for employer and exclusive bargaining unit witnesses who testify at PERB hearings. The job classification of the witnesses and the date they were absent must also be submitted. Release time for employee witnesses asked to attend the PERB hearing by bargaining units will not be reimbursed.
- (5) Identify the travel costs for district employer representatives to any PERB hearing. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district.
- (6) Cost of preparation for one transcript per PERB hearing will be reimbursed.

2. Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot.
 - a. Submit with your claim any Public Employment Relations Board agreements or orders which state how the election must be held.
 - b. If a precinct voting list was required by PERB, indicate the cost of its development. Salaries and benefits must be shown as described on Page 8, Item H3.
 - c. The salary and benefits of a school employer representative, if required by PERB for time spent observing the counting of ballots, will be reimbursed. The representatives' salary must be shown as described on Page 8, Item H3.
3. Negotiations: Reimbursable functions include--receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the district proposed contract

to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.

- a. Show the costs of salaries and benefits for district employer representatives participating in negotiations. Contracted services will be reimbursed. Costs for a maximum of five school district representatives per negotiating session will be reimbursed. Salaries and benefits must be shown as described on Page 8, Item H3.
- b. Show the costs of salaries and benefits for district employer representatives and district employees participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed. Salaries and benefits must be shown as described on Page 8, Item H3.
- c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked. Substitute costs for a maximum of five representatives per unit per negotiating session will be reimbursed. The salaries of union representatives are not reimbursable.
- d. Reasonable costs of reproduction for a copy of the initial contract proposal and final contract, which is applicable and distributed to each district representative (i.e. supervisory, management, confidential) and a reasonable number of copies for purposes of public information will be reimbursed. Provide detail of costs and/or include invoices. Costs for copies of final contract provided to collective bargaining unit members are not reimbursable.
- e. If contract services are used for a and/or b above, contract invoices must be submitted. Contract costs must be shown as described on Page 9, Item H5.
- f. A list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted.

4. Impasse Proceedings

- (1) Costs for salaries and benefits for district representative personnel are reimbursable. Contracted services will be reimbursed. Costs for a maximum of five school district representatives per mediation session will be reimbursed. Salaries and benefits must be shown as described on Page 8, Item H3.
- (2) Indicate the cost of substitutes for the release time of exclusive bargaining unit representatives during impasse proceedings. The job classification of the employee witnesses and the date they were absent shall be indicated. Costs for a maximum of five representatives per mediation session will be reimbursed.
- (3) Renting of facilities will be reimbursed.
- (4) Cost of the mediator will not be reimbursed.
- (5) If contract services are used under 1, contract invoices must be submitted with the claim. Contract costs must be shown as described on Page 9, Item H5.

b. Factfinding—publication of the findings of the factfinding panel.

(To the extent factfinding was required under the Winton Act during the 1974-75 fiscal year, costs are not reimbursable.)

- (1) All costs of the district employer panel representative shall be reimbursed. Salaries and benefits must be shown as described on Page 8, Item H3.
- (2) Fifty percent of the costs mutually incurred by the factfinding panel shall be reimbursed. This may include substitutes for release time of witnesses during factfinding proceedings, and the rental of facilities required by the panel.
- (3) Special costs imposed on the district for the development of unique data required by a factfinding panel will be reimbursed. Describe the special costs and explain why this data would not have been required by a factfinding panel under the Winton Act. Salaries and benefits ~~1172~~ shown as described on Page 8, Item H3.

5. Contract administration and adjudication of contract disputes either by arbitration or litigation. Reimbursable functions include grievances and administration and enforcement of the contract.
- a. Salaries and benefits of district personnel involved in adjudication of contract disputes. Contracted services will be reimbursed. Salaries and benefits must be shown as described on Page 8, Item H3.
 - b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes. The job classification of the employee witnesses and the dates they were absent shall also be indicated.
 - c. Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel on contract administration/interpretation of the negotiated contract are reimbursable. Contract interpretations at staff meetings are not reimbursable. Personal development and informational programs (i.e. classes, conferences, seminars, workshops) and time spent by employees attending such meetings are not reimbursable. Similarly, purchases of books and subscriptions for personal development and information purposes are not reimbursable. Salaries and benefits must be shown as described on Page 8, Item H3.
 - d. The cost of one transcript per hearing will be reimbursed.
 - e. Reasonable school district costs associated with a contract dispute which is litigated are reimbursable. However, no reimbursement shall be provided for filing of amicus curiae briefs.
 - f. Expert witness fees will be reimbursed if the witness is called by the school district.
 - g. Reasonable reproduction costs for copies of a new contract which is required as a result of a dispute will be reimbursed.
 - h. If contract services are used under a, copies of contract invoices must be submitted with your claim. Contract costs must be shown as described on Page 8, Item H3.

representing 50% of costs, will be reimbursed.

6. Unfair labor practice adjudication process and public notice complaints.
 - a. Show the actual costs for salaries and benefits of district employer representatives. Services contracted by the district are reimbursable. Salaries and benefits must be shown as described on Page 8, Item H3.
 - b. Indicate cost of substitutes for release time for representatives of exclusive bargaining units during adjudication of unfair practice charges.
 - c. The cost of one transcript per PERB hearing will be reimbursed.
 - d. Reasonable reproduction costs will be reimbursed.
 - e. Expert witness fees will be reimbursed if the witness is called by the school district.
 - f. If contract services are used under a above, contract invoices must be submitted. Contract costs must be shown as described on Page 9, Item H5.
 - g. No reimbursement for an appeal of an unfair labor practice decision shall be allowed where the Public Employee Relations Board is the prevailing party.
 - h. No reimbursement for filing of amicus curiae briefs shall be allowed.

H. Supporting Data for Claims--Report Format for Submission of Claim. Adherence to this procedure will ensure a consistency in the review of the claims and thereby speed up the reimbursement process.

1. Description of the activity--follow the outline of the claim components. Cost must be shown separately by component activity. Supply workload data requested as part of the description to support the level of costs claimed. The selection of appropriate statistics is the responsibility of the claimant.
2. Quantify "Increased" Costs--School districts will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate. Report total actual cost incurred for each procedure. "Increased costs" may be quantified by showing the total actual cost incurred reduced by the base year cost adjusted by the applicable Implicit Price Deflator. The base year is the the 1974-75 F.Y. Show the nature of the costs and how such costs were derived.

Note: Any base year costs must be adjusted by using the Implicit Price Deflator value below. The value should be multiplied by the offsetting base year cost to arrive at the appropriate adjusted cost.

BASE YEAR

ADJUSTMENT

1974-75 fiscal

1.490 1979-80 F.Y.

3. Salary and Employees' Benefits--Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975
4. Services and Supplies--Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.
5. Professional and Consultant Services--Separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with your claim. The maximum reimbursable fee for contracted services is \$65 per hour. Annual retainer fees shall be based on no greater than \$65 per hour. Those claims which are based on annual retainers shall contain a certification that the fee is not based on greater than \$65 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees, as established under Title 2, Div. 2, Sections 700 ff, CAC.
6. Allowable Overhead Cost--School Districts' indirect costs may only be claimed through an indirect costs rate proposal prepared in accordance with the provision of Federal Regulation OACS-10 (formerly OMB Circular A-87 and FMC 74-4). For the 1978-79 fiscal year, School Districts may use the J-86 nonrestrictive indirect cost rate approved by the State Department of Education.

1979-80 and subsequent fiscal years, school districts may use the J-41A nonrestrictive indirect cost rate approved by SDE. School districts that do not have an approved J-41A must use the J-85 restrictive indirect cost rate for the 1978-79 fiscal year, and the J-73A rate for the 1980-81 and subsequent fiscal years. The J-41A or the J-13A must be submitted with your claim.

7. Costs previously included in the J-86 indirect cost calculation which are now included in the J-41A direct support cost category are eligible for reimbursement if the method of computation is explained in the claim.

COLLECTIVE BARGAINING

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the act.

Government Code section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates, (formerly Board of Control), determined that Chapter 961, Statutes of 1975, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, the Commission on State Mandates determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if current funding is available for this program, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined

claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- A. An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- B. A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply only to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Developmental costs of proposed lists for the bargaining unit determination hearing.

(a) Contracted services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation cost for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contracted services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel Costs

Travel expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall comply with the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcripts

The cost of preparing one transcript for each PERB hearing.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives are reimbursable in the event PERB determines that a question of representation exists and orders an election by secret ballot. The claimant must include with the claim, any PERB agreements or orders which state how the election must be held.

Activities determined to be eligible reimbursements for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct voting list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative required by PERB to observe the ballot count.

C. Cost of Negotiations

The cost associated with the receipt of the exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, and reproduction and distribution of the final contract agreement are reimbursable. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the period for which the claim is being filed.

Activities determined to be eligible reimbursements for this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school district employer representatives and supporting personnel participating in planning sessions and related contracted services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district contract proposal and related contracted services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contracted services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative that required a substitute. List the dates and time the substitute worked. Substitute cost for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement for this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings are reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions.
- (b) Contracted services used to prepare for and represent the employer at the sessions.
- (c) Substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursements to a public school district employer are limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact finding panel.
- (b) Fifty percent of the cost of the fact finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact finding proceedings and the rental of facilities required to conduct the fact finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact finding panel. Describe the special costs and explain why this data would not have been required by a fact finding panel under the Winton Act.
- (d) **Cost of the mediator is not eligible for reimbursement for this component.**

E. Collective Bargaining Agreement Disclosure

Disclosure of the collective bargaining agreement after negotiation and before adoption by the governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended parameters and guidelines.

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents of the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel on the preparation of the disclosure forms and documents.
- (5) Supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearings at which the major provisions of the agreement were disclosed in accordance with the requirements

of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

(a) Salaries and benefits of public school district personnel involved in adjudication of contract disputes along with related contracted services.

(b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.

(c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

(a) Public school employer costs regarding contract disputes which are presented before PERB.

(b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4), "Appeal of PERB Ruling", below, if claimant is the plaintiff).

(c) Expert witness fees if the witness is called by the public school employer.

(d) Reasonable reproduction costs for copies of a new contract which are required as a result of a dispute.

(e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claimant must include with the claim a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component.

- (d) Contract interpretations conducted at staff meetings.
- (e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.
- (f) Labor/management non-adversarial training sessions.
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be eligible for reimbursement for this component are as follows:

- (1) Unfair Labor Practice Presented to PERB
 - (a) Salaries and benefits of public school district employer representatives and related contract services.
 - (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
 - (c) The cost of one transcript for each PERB hearing.
 - (d) Reasonable reproduction costs.
 - (e) Expert witness fees if the witness is called by the public school employer.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement for this component .

- (d) Appeal of an unfair labor practice decision if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for : Retirement, Social Security, health and dental insurance, workers compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contracted Services

The contracted services guidelines in Claiming Forms and Instructions [See 8.A.(3)] shall prevail, except that the reimbursable fee for collective bargaining contracted services will not exceed \$100 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$100 per hour. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than \$100 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees. Prior to the 1987/88 fiscal year, the contracted service fee was at a rate no greater than \$65 per hour.

C. Travel Expenses

Reimbursement for business and travel expenses is limited in an amount and type to those that can be claimed by State Employees. Refer to Appendix A, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

E. Governing Authority

Salaries and expenses of the governing authority, for example, the Board of Trustees and the Superintendent of Schools, are not reimbursable as a direct cost.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

Reimbursement for personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits

are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

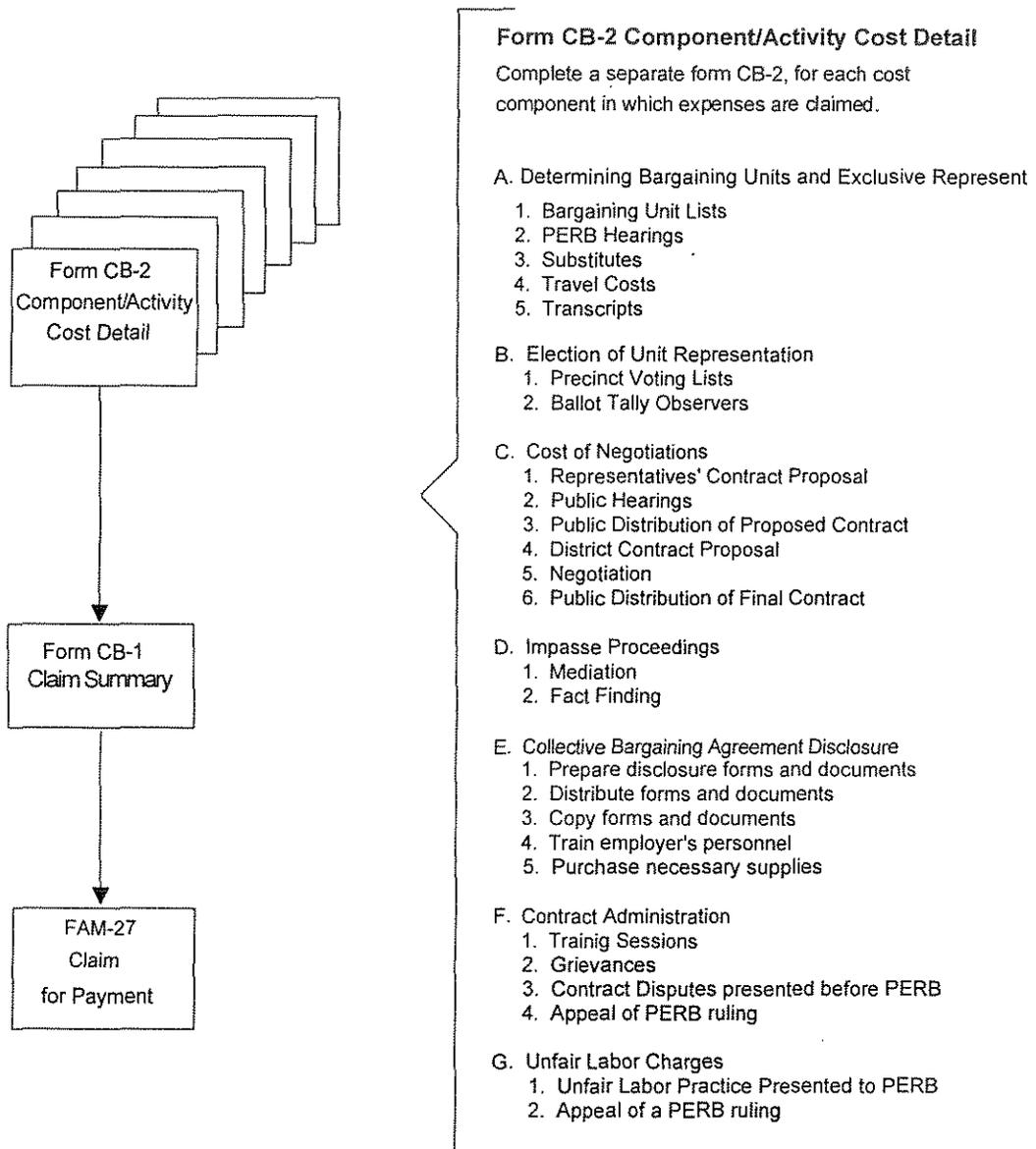
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from CB-2 and are carried forward to form FAM-27.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21,) or form FAM-29C. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form CB-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PCS-1 and PCS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PCS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PCS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form PCS-1, Claim Summary

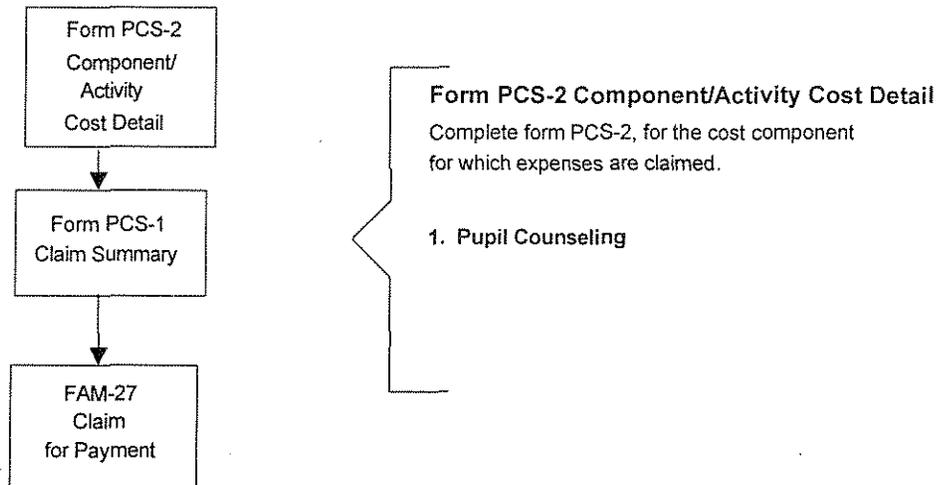
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the average daily attendance, the number of parent-teacher conferences for pupils suspended from class (not from school), the number of counseling personnel attending these conferences, and the actual time claimed by counseling personnel for these services.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form PCS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



**CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COLLECTIVE BARGAINING**

For State Controller Use Only

(19) Program Number 00011
 (20) Date File _____/_____/_____
 (21) LRS Input _____/_____/_____

L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number
 (02) Mailing Address
 Claimant Name
 County of Location
 Street Address or P. O. Box
 City State Zip Code

| Reimbursement Claim Data | |
|--------------------------|--|
| (22) CB-1, (03)(1)(e) | |
| (23) CB-1, (03)(2)(e) | |
| (24) CB-1, (03)(3)(e) | |
| (25) CB-1, (03)(4)(e) | |
| (26) CB-1, (03)(5)(e) | |
| (27) CB-1, (03)(6)(e) | |
| (28) CB-1, (04)(d) | |
| (29) CB-1, (04)(e) | |
| (30) CB-1, (05)(e) | |
| (31) | |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |

| Type of Claim | Estimated Claim | Reimbursement Claim |
|--|---|---|
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> |
| Fiscal Year of Cost | (06) 19__/____ | (12) 19__/____ |
| Total Claimed | (07) | (13) |
| Less: 10% Late Penalty, but not to exceed \$1000 (if applicable) | (14) | (14) |
| Less: Estimated Claim Payment Received | (15) | (15) |
| Net Claimed Amount | (16) | (16) |
| Due from State | (08) | (17) |
| Due to State | | (18) |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, set forth on the attached statements.

| | |
|--|-------|
| Signature of Authorized Representative | Date |
| _____ | _____ |
| Type or Print Name | Title |
| _____ | _____ |

(39) Name of Contact Person for Claim Telephone Number
 _____ () _____ Ext. _____

| | |
|---|---------------------------------------|
| <p>COLLECTIVE BARGAINING Certification Claim Form Instructions</p> | <p>FORM FAM-27</p> |
|---|---------------------------------------|

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (11). If more than one form CB-1 is completed due to multiple department involvement in this mandate, add line (11) of each form CB-1.
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CB-1, line (11). If more than one form CB-1 is completed due to multiple department involvement in this mandate, add line (11) of each form CB-1.
- (14) If a reimbursement claim is filed after November 30 of the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (30) for the reimbursement claim [e.g., CB-1, (03), means the information is located on form CB-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by:
U.S. Postal Service

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by:
Other delivery service

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816

| MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | | FORM CB-1 |
|---|--|----------------------------------|---------------|-------------------------------|--------------|
| (01) Claimant | (02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/> | | | Fiscal Year 19__/19__ | |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel | (d) Contracted Services | (e) Total |
| 1. Determination of Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | | | | | |
| 4. Impasse Proceedings | | | | | |
| 5. Contract Administration | | | | | |
| (04) Total Rodda Act Direct Costs | | | | | |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974/75 Direct Costs | | | | | |
| (06) Base Year Direct Costs Adjusted by IPD | [Line (05)(e) x 2.841] for 1996/97 f.y. | | | | |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contracted Services | [Line (04)(e) - line (04)(d)] | | | | |
| (09) Base Year Costs less Contracted Services adjusted by IPD | [Line (05)(e) - line (05)(d)] x 2.841 | | | | |
| (10) Increased Direct Costs less Contracted Services | [Line (08) - line (09)] | | | | |
| (11) Indirect Cost Rate | From J-380, J-580 or FAM-27C | | | | |
| | % | | | | |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | |
| (13) Total Increased Direct and Indirect Costs | [Line (07) + line (12)] | | | | |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings, if applicable | | | | | |
| (15) Less: Other Reimbursements, if applicable | | | | | |
| (16) Total Claimed Amount | [Line (13) - {Line (14) + line (15)}] | | | | |

**COLLECTIVE BARGAINING
CLAIM SUMMARY
Instructions**

**FORM
CB-1**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05) columns (d) through (g) onto form CB-1, block (03), lines (1) through (6), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (d) and (e) for Cost Elements, block (03) and enter the totals on this line.
- (05) Method A. Enter the 1974/75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contracted services costs included in line (05)(e).
- Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contracted services costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 1996/97 implicit price deflator is 2.841.
- Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the Implicit Price Deflator, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contracted Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contracted Services, line (05)(d) from Base Year, 1974/75 Direct Costs, line (05)(e) and multiply the remainder by the Implicit Price Deflator.
- (10) Subtract Base Year Costs less Contracted Services adjusted by IPD, line (09) from Total Rodda Act Direct Costs less Contracted Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contracted Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements, if applicable. Enter the amount of fees that could have been collected by the school district as authorized under the California Public Records Act (Government Code § 6250 et. seq.) for providing information requested by interested persons regarding its schools. In addition, enter the amount of any other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a detailed schedule of the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (14), and Other Reimbursements, line (15), from Total Increased Direct and Indirect Costs, line (13). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

| | | |
|--|-----------------------------|------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant | (02) Fiscal Year 19__/__ | |

NOTE: Beginning with the 1992/93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974/75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974/75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following schedule to determine the amount of Winton Act base year costs for offset against the current Rodda Act costs.
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of 1974/75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974/75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| Similar Cost Components of the Rodda Act and Winton Act | (a) Current Rodda Act Costs | (b) 1974/75 Winton Act Costs Applied | (c) 1974/75 Winton Act Costs Adjusted by IPD | (d) Winton Act Costs to be Applied |
|---|--------------------------------|---|---|---------------------------------------|
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|---------------|--------------------------------------|
| (01) Claimant | (02) Fiscal Year Costs Were Incurred |
|---------------|--------------------------------------|

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

| | |
|--|---|
| <input type="checkbox"/> 1. Determination of Bargaining Units and Exclusive Representation | <input type="checkbox"/> 4. Election of Unit Representation |
| <input type="checkbox"/> 2. Cost of Negotiations | <input type="checkbox"/> 5. Contract Administration |
| <input type="checkbox"/> 3. Impasse Proceedings | <input type="checkbox"/> 6. Unfair Labor Practice Charges |

| | |
|---|------------------------|
| (04) Description of Expenses: Complete columns (a) through (g). | Object Accounts |
|---|------------------------|

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Contracted Services | (g) Travel |
|--|--|--|------------------------------------|-------------------------------------|-------------------------------|---------------|
| | | | | | | |

| | | | |
|--|--|----------------------|--|
| (05) Total <input style="width: 40px;" type="text"/> | Subtotal <input style="width: 40px;" type="text"/> | Page: _____ of _____ | |
|--|--|----------------------|--|

| | |
|--|----------------------|
| COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL Instructions | FORM CB-2 |
|--|----------------------|

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

| Object/ Subobject Accounts | Columns | | | | | | | Submit these supporting documents with the claim |
|----------------------------------|---|--|---|--|--------------------------------------|--------------------------------------|---|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | |
| Benefits | Title Activities Performed | Benefit Rate | | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity | | | |
| Contracted Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | Itemized Cost for Services Performed | | Invoice |
| Travel | Purpose of Trip Name and Title Departure and Return Date | Per Diem Rate Mileage Rate Transportation Cost | Days Miles Transportation Mode | | | | Rate x Days or Miles Total Transportation Cost | |

- (05) Total line (04), columns (d), (e), (f) and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f) and (g) to form CB-1, block (04), columns (a), (b), (c) and (d).