

These late comments were filed on September 7, 2016.

Late comments need not be considered, but will be included in the record. California Code of Regulations, title 2, section 1185.7(e) provides:

It is the Commission's policy to discourage the introduction of late comments, exhibits, or other evidence filed after the three-week comment period...[for Draft Proposed decisions]. The Commission need not rely on, and staff need not respond to, late comments, exhibits, or other evidence submitted in response to a draft proposed decision after the comment period expires.

These late comments have not been considered in, and do not change, the Proposed Decision or recommendation but have been appended to the back of this item for the record.



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RECEIVED
September 7, 2016
Commission on
State Mandates

September 7, 2016

LATE FILING

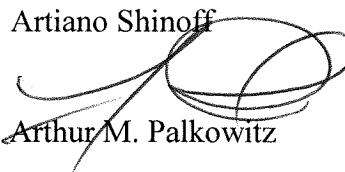
Heather Halsey
Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Case Name: The Stull Act Program (14-9825-I-01)
Claimant: Oceanside Unified School District

Dear Ms. Halsey:

Oceanside Unified School District ("Claimant") files the attached documents in support of their Incorrect Reduction Claim.

Thank you for your cooperation.

Artiano Shinoff

Arthur M. Palkowitz

AMP:llm

Test Claim: The Stull Act Program (14-9825-I-01)
Claimants: Oceanside Unified School District
Written Comments to Draft Proposed Decision
Declaration: Todd McAteer

DECLARATION

I, Dr. Todd McAteer declare as follows:

1. I am currently the Director of Human Resources, Certificated Employees at Oceanside Unified School District (“District”).

2. In my position with the District I am very familiar with the Stull Act requirements. The District certificated employees performed the following activities as required by the Stull Act during fiscal years: 1997-1998 to 2004-2005:

- A. Preparing for the evaluation;
- B. Goals and objectives conference with instructor;
- C. Pre-observation conference with instructor;
- D. Classroom observation with instructor;
- E. Post-observation conference with instructor;
- F. Final conference with instructor;
- G. Conducting final conferences; written evaluations;
- H. District reporting.

3. I have reviewed the following Stull Act audit reports as they pertain to the times spent on the Stull Act activities:

- A. Elk Grove School District
- B. Poway Union School District
- C. Norwalk School District
- D. Castro School District

5. The Stull requirements performed by Elk Grove School District, Poway Union School District, and Norwalk School District are nearly identical to the Stull requirement performed by the Oceanside School District during the following fiscal years: 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005.

6. The following represents the District employees’ evaluations for FY 1997-1998 and FY 1998-1999.

1997-98	Employee Name	Claimed Hours	Time Per Evaluations	Evaluations
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Test Claim: The Stull Act Program (14-9825-I-01)
 Claimants: Oceanside Unified School District
 Written Comments to Draft Proposed Decision
 Declaration: Todd McAteer

	Rob Rowe	66.67 (E/3)	395 minutes (Ex. M/38)	10
	Dan Daris	97.29 (E/3)	467 minutes (Ex. M/25)	12
	Frank Gomez	29.14 (E/3)	269 minutes (Ex. M/41)	6
	Kim Marguarat	39.13 (E/3)	313 minutes (Ex. M/32)	7
	Pat Barnes	57.23 (E/3)	448 minutes (Ex. M/02)	7
	Peg Cowman	32.07 (E/3)	457 minutes (Ex. M/32)	4
	Phyllis Morgan	52.25 (E/3)	418 minutes (Ex. M/6)	7
	Raye Clendening	36.00 (E/3)	360 minutes (Ex. M/12)	6
	Sherry Freeman	46.75 (E/4)	330 minutes (Ex. M/34)	8
TOTAL EVALUATIONS 1997-98				67

1998-99	Employee Name	Claimed Hours	Time Per Evaluations	Evaluations
	Rob Rowe	50.00 (F/3)	395 minutes (Ex. M/38)	8
	Brian Kolb (Ex. F/3)	40.67 (F/3)	305 minutes (Ex. M/02)	8
	Martha Munden	74.70 (F/3)	498 minutes (Ex. M/39)	9
	Pat Barnes (Ex. F/3)	57.23 (F/3)	448 minutes (Ex. M/02)	7
	Kim Marguarat (Ex. F/3)	39.13 (F/3)	313 minutes (Ex. M/32)	7
	Peg Cowman	32.07 (F/3)	457 minutes (Ex. M/32)	4
	Raye Clendening	45.00 (F/3)	360 minutes (Ex. M/12)	7
	Garry Shoeton	118.15 (F/3)	417 minutes (Ex. M/33)	7
	Sherry Freeman	44.00 (F/4)	330 minutes (Ex. M/34)	8
TOTAL EVALUATIONS 1998-99				55

Test Claim: The Stull Act Program (14-9825-I-01)
Claimants: Oceanside Unified School District
Written Comments to Draft Proposed Decision
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7. The district provided a list of 1,698 employees that received evaluations for the audit period. Controller removed evaluations from the population for the following reasons:

- Duplicated evaluations for permanent employees performed in consecutive years, rather than every other year (51)
- Duplicated evaluations performed in the same year (10)
- Items outside of the IRC period (472) 2006-07
- Unallowable subjects/programs performed by certificated instructional employees (16)

The allowable population determined by Controller was 1,149 total evaluations for the IRC period.


8. The period of time for each employee to perform the activities is at a minimum 2.5 hours. This amount is less than the Controller accepted for other Stull audits. Based on the evaluations accepted by the controller and the average hourly rate of \$60.00 represents a reimbursement of \$172,350.

9. I and/or my staffed have prepared the following attached documents:

Copy of Oceanside Permanent CIE Less Than 10 Years.

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or information and belief.

Dated: September 7, 2016


Todd McAteer

CASTRO VALLEY UNIFIED SCHOOL DISTRICT

Audit Report

THE STULL ACT PROGRAM

Chapter 498, Statutes of 1983;
and Chapter 4, Statutes of 1999

July 1, 1997, through June 30, 2010



JOHN CHIANG
California State Controller

July 2013



JOHN CHIANG
California State Controller

July 25, 2013

Jo A.S. Loss, President
Board of Education
Castro Valley Unified School District
4400 Alma Avenue
Castro Valley, CA 94546

Dear Mr. Loss:

The State Controller's Office audited the costs claimed by the Castro Valley Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983; and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2010.

The district claimed \$3,776,958 for the mandated program. Our audit found that \$733,430 is allowable (\$737,573 less a \$4,143 penalty for filing a late claim) and \$3,043,528 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for estimated costs, non-mandated activities, overstated training costs, and misstated productive hourly rates. The State paid the district \$277,602. Allowable costs claimed exceed the amount paid by \$455,828.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The 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, CPA
Chief, Division of Audits

JVB/nh

cc: Jim Negri, Superintendent
Castro Valley Unified School District
Candi Clark, Ed.D., Assistant Superintendent
Castro Valley Unified School District
Gael Treible, Director
Castro Valley Unified School District
Sherri Beetz, Ed.D., Assistant Superintendent
Castro Valley Unified School District
Joaquin J. Rivera, President, Board of Education
Alameda County Office of Education
Scott Hannan, Director
School Fiscal Services Division
California Department of Education
Carol Bingham, Director
Fiscal Policy Division
California Department of Education
Thomas Todd, Assistant Program Budget Manager
Education Systems Unit
California Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Castro Valley Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983; and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2010.

The district claimed \$3,776,958 for the mandated program. Our audit found that \$733,430 is allowable (\$737,573 less a \$4,143 penalty for filing a late claim) and \$3,043,528 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for estimated costs, non-mandated activities, overstated training costs, and misstated productive hourly rates. The State paid the district \$277,602. Allowable costs claimed exceed the amount paid by \$455,828.

Background

The Stull Act (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999), added Education Code sections 44660-44665. The legislation provided reimbursement for specific activities related to evaluation and assessment of the performance of "certificated personnel" within each school district, except for those employed in local, discretionary educational programs.

On May 27, 2004, the Commission on State Mandates (CSM) determined that the legislation imposed a state mandate reimbursable under Government Code section 17514.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on September 27, 2005. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

The Commission approved reimbursable activities as follows:

- Evaluate and assess the performance of certificated instructional employees who perform the requirements of educational programs mandated by state or federal laws as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives (Education Code section 44662(b) as amended by Chapter 498, Statutes of 1983).
- Evaluate and assess the performance of certificated instructional employees who teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils toward the state adopted academic content standards as measured by state adopted assessment tests (Education Code section 44662(b) as amended by Chapter 4, Statutes of 1999).
- Assess and evaluate permanent certificated, instructional, and non-instructional employees who perform the requirements of educational programs mandated by state or federal law and receive an unsatisfactory evaluation in the years in which the permanent

certificated employee would not have otherwise been evaluated pursuant to Education Code section 44664. The additional evaluations shall last until the employee achieves a positive evaluation, or is separated from the school district (Education Code section 44664 as amended by Chapter 498, Statutes of 1983).

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Stull Act Program for the period of July 1, 1997, through June 30, 2010.

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 found instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Finding and Recommendation section of this report.

For the audit period, the Castro Valley Unified School District claimed \$3,776,958 for costs of the Stull Act Program. Our audit found that \$733,430 is allowable (\$737,573 less a \$4,143 penalty for filing a late claim) and \$3,043,528 is unallowable.

For the fiscal year (FY) 1997-98 claim, the State paid the district \$14,123. Our audit found that \$37,286 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$23,163, contingent upon available appropriations.

For the FY 1998-99 through FY 2007-08 claims, the State made no payment to the district. Our audit found that \$597,592 is allowable. The state will pay allowable costs claimed, contingent upon available appropriations.

For FY 2008-09 and FY 2009-10 claims, the State paid the district \$263,479. Our audit found that \$98,552 is allowable. The State will offset \$164,927 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

**Views of
Responsible
Official**

We issued a draft audit report on May 31, 2013. Candi Clark, Assistant Superintendent of Business Services, responded by letter dated June 13, 2013 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of the Castro Valley Unified School District, the Alameda County Office of Education, the California Department of Education, 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, CPA
Chief, Division of Audits

July 25, 2013

Schedule 1— Summary of Program Costs July 1, 1997, through June 30, 2010

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 1997, through June 30, 1998</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 178,135	\$ 38,737	\$ (139,398)
Training	112	112	—
Total direct costs	178,247	38,849	(139,398)
Indirect costs	11,836	2,580	(9,256)
Total direct and indirect costs	190,083	41,429	(148,654)
Less late penalty ²	—	(4,143)	(4,143)
Total program costs	<u>\$ 190,083</u>	37,286	<u>\$ (152,797)</u>
Less amount paid by State		(14,123)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 23,163</u>	
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 200,056	\$ 34,978	\$ (165,078)
Training	111	—	(111)
Total direct costs	200,167	34,978	(165,189)
Indirect costs	7,546	1,319	(6,227)
Total program costs	<u>\$ 207,713</u>	36,297	<u>\$ (171,416)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 36,297</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 295,149	\$ 49,089	\$ (246,060)
Training	134	—	(134)
Total direct costs	295,283	49,089	(246,194)
Indirect costs	5,138	854	(4,284)
Total program costs	<u>\$ 300,421</u>	49,943	<u>\$ (250,478)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 49,943</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 352,606	48,295	(304,311)
Training	134	—	(134)
Total direct costs	352,740	48,295	(304,445)
Indirect costs	12,734	1,743	(10,991)
Total program costs	<u>\$ 365,474</u>	50,038	<u>(315,436)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 50,038</u>	
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 328,673	\$ 58,340	\$ (270,333)
Training	144	—	(144)
Total direct costs	328,817	58,340	(270,477)
Indirect costs	13,711	2,433	(11,278)
Total program costs	<u>\$ 342,528</u>	60,773	<u>(281,755)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>60,773</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 343,891	\$ 56,577	\$ (287,314)
Training	144	—	(144)
Total direct costs	344,035	56,577	(287,458)
Indirect costs	22,604	3,717	(18,887)
Total program costs	<u>\$ 366,639</u>	60,294	<u>\$ (306,345)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 60,294</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 364,224	\$ 56,140	(308,084)
Training	4,545	2,183	(2,362)
Total direct costs	368,769	58,323	(310,446)
Indirect costs	19,065	3,015	(16,050)
Total program costs	<u>\$ 387,834</u>	61,338	<u>\$ (326,496)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 61,338</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 390,092	\$ 58,803	\$ (331,289)
Training	3,604	—	(3,604)
Total direct costs	393,696	58,803	(334,893)
Indirect costs	14,961	2,235	(12,726)
Total program costs	<u>\$ 408,657</u>	61,038	<u>\$ (347,619)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 61,038</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 334,437	\$ 56,701	\$ (277,736)
Training	18,948	18,487	(461)
Total direct costs	353,385	75,188	(278,197)
Indirect costs	15,150	3,406	(11,744)
Total program costs	<u>\$ 368,535</u>	78,594	<u>\$ (289,941)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 78,594</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 265,656	\$ 65,815	\$ (199,841)
Training	14,794	3,339	(11,455)
Total direct costs	280,450	69,154	(211,296)
Indirect costs	15,846	3,907	(11,939)
Total program costs	<u>\$ 296,296</u>	73,061	<u>\$ (223,235)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		\$ 73,061	
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 237,501	\$ 62,017	\$ (175,484)
Training	2,192	998	(1,194)
Total direct costs	239,693	63,015	(176,678)
Indirect costs	12,177	3,201	(8,976)
Total program costs	<u>\$ 251,870</u>	66,216	<u>\$ (185,654)</u>
Less amount paid by State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 66,216</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 208,644	\$ 47,741	\$ (160,903)
Training	1,725	1,190	(535)
Total direct costs	210,369	48,931	(161,438)
Indirect costs	9,319	2,168	(7,151)
Total program costs	<u>\$ 219,688</u>	51,099	<u>\$ (168,589)</u>
Less amount paid by State		(192,259)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (141,160)</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 66,204	\$ 44,390	\$ (21,814)
Training	419	—	(419)
Total direct costs	66,623	44,390	(22,233)
Indirect costs	4,597	3,063	(1,534)
Total program costs	<u>\$ 71,220</u>	47,453	<u>\$ (23,767)</u>
Less amount paid by State		(71,220)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (23,767)</u>	
<u>Summary: July 1, 1997, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 3,565,268	\$ 677,623	\$ (2,887,645)
Training	47,006	26,309	(20,697)
Total direct costs	3,612,274	703,932	(2,908,342)
Indirect costs	164,684	33,641	(131,043)
Total direct and indirect costs	3,776,958	737,573	(3,039,385)
Less late penalty	—	(4,143)	(4,143)
Total program costs	<u>\$ 3,776,958</u>	733,430	<u>\$ (3,043,528)</u>
Less amount paid by State		(277,602)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 455,828</u>	

¹ See the Finding and Recommendation section.

² The district filed its FY 1997-98 initial reimbursement claim after the due date specified in Government Code section 17560. Pursuant to Government Code section 17561, subdivision (d) (3), the State assessed a late filing penalty equal to 10% of allowable costs, with no maximum penalty amount.

Finding and Recommendation

**FINDING—
Overstated salaries
and benefits and
related indirect costs**

The district claimed \$3,612,274 in salaries and benefits and \$164,684 in related indirect costs for the audit period. We determined that \$2,908,342 in salaries and benefits is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated activities (\$2,839,221), overstated training costs (\$20,129), and misstated productive hourly rates (\$48,992). Related indirect costs totaled \$131,043.

The following table summarizes the unallowable salaries and benefits and related indirect costs by fiscal year:

Fiscal Year	Direct Costs: Salaries and Benefits					
	(A) Evaluation Activities ¹	(B) Training ¹	(C) Productive Hourly Rates	(D) Total [(A)+(B)+(C)]	(E) Indirect Costs	Audit Adjustment [(D) + (E)]
1997-98	\$ (136,258)	\$ -	\$ (3,140)	\$ (139,398)	\$ (9,256)	\$ (148,654)
1998-99	(164,128)	(111)	(950)	(165,189)	(6,227)	(171,416)
1999-2000	(237,370)	(134)	(8,690)	(246,194)	(4,284)	(250,478)
2000-01	(296,473)	(134)	(7,838)	(304,445)	(10,991)	(315,436)
2001-02	(265,385)	(144)	(4,948)	(270,477)	(11,278)	(281,755)
2002-03	(282,615)	(144)	(4,699)	(287,458)	(18,887)	(306,345)
2003-04	(300,665)	(2,309)	(7,472)	(310,446)	(16,050)	(326,496)
2004-05	(325,137)	(3,604)	(6,152)	(334,893)	(12,726)	(347,619)
2005-06	(277,924)	-	(273)	(278,197)	(11,744)	(289,941)
2006-07	(195,041)	(11,482)	(4,773)	(211,296)	(11,939)	(223,235)
2007-08	(178,923)	(1,145)	3,390	(176,678)	(8,976)	(185,654)
2008-09	(163,669)	(503)	2,734	(161,438)	(7,151)	(168,589)
2009-10	(15,633)	(419)	(6,181)	(22,233)	(1,534)	(23,767)
Totals	\$ (2,839,221)	\$ (20,129)	\$ (48,992)	\$ (2,908,342)	\$ (131,043)	\$ (3,039,385)

¹ Amounts were calculated using claimed average productive hourly rates.

Unsupported Costs

The majority of the costs claimed by the district were unallowable because they were based on time records that identified estimated average time increments that were not completed contemporaneously.

Prior to the start of the audit, district representatives conducted a partial-year time study in FY 2009-10 and a full-year time study in FY 2010-11 as a substitute for records of actual time spent on teacher evaluations. The time study results were applied to the audit period.

Time Study Activities

The time study documented the time it took district evaluators to perform eight activities within the teacher evaluation process. The district evaluated permanent, probationary, and temporary certificated instructional teachers. The time study results reported time for meetings, observation, report writing, and other activities within the evaluation process.

The time study determined it takes district evaluators an average of 5.81, 6.25, and 5.12 hours per permanent, probationary, and temporary teacher respectively to complete an evaluation.

Five of the eight activities the district identified in their time study are not reimbursable under the mandate. The five non-reimbursable activities include:

1. Conducting a goals and objectives conference with the certificated staff member;
2. Conducting a pre-observation conference with the certificated staff member;
3. Conducting a post-observation conference with the certificated staff member;
4. Conducting a final evaluation conference with the certificated staff member; and
5. Discussing STAR results and instructional abilities improvement opportunities with the certificated staff members.

Conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation. These activities are not imposing a new program or higher level of service. Conferences including pre-, post-, and final observation conferences are not reimbursable.

Discussing STAR results is not reimbursable because it is not listed as a reimbursable activity in the parameters and guidelines. In addition, interviews with the district evaluators revealed that discussing STAR results entailed conducting group meetings of overall STAR performance and areas in need of improvement rather than separately evaluating each individual teacher performance based on STAR results.

We determined that the time spent on the following three activities is reimbursable:

1. Classroom observations (formal and informal);
2. Writing a report regarding observations; and
3. Writing the final evaluation report.

The time study results revealed that it takes the district evaluators an average of 3.57, 3.89, and 3.37 hours per permanent, probationary, and temporary teacher evaluation respectively to complete allowable activities within the evaluation process. In addition, the time study supported that it takes the district evaluators an average of 7.88 hours per unsatisfactory teacher evaluation to complete allowable activities within the evaluation process.

Completed Evaluations

The district did not keep track of completed evaluations during the audit period. To support claimed evaluations, the district created a database of completed teacher evaluations by reviewing employee files. Once

completed, we reviewed the completed teacher evaluations for each fiscal year to ensure that only eligible evaluations were counted for reimbursement. The program’s parameters and guidelines allow reimbursement for those evaluations conducted for certificated instructional personnel who perform the requirements of education programs mandated by state or federal law during specific evaluation periods.

The following table shows evaluations identified that are not reimbursable under the mandated program:

Fiscal Year	Number of Completed Evaluations		
	District-provided	Audited	Difference
1997-98	209	204	(5)
1998-99	192	182	(10)
1999-2000	245	237	(8)
2000-01	232	217	(15)
2001-02	256	244	(12)
2002-03	251	235	(16)
2003-04	238	229	(9)
2004-05	251	235	(16)
2005-06	246	232	(14)
2006-07	256	242	(14)
2007-08	227	217	(10)
2008-09	184	167	(17)
2009-10	191	151	(40)
Totals	<u>2,978</u>	<u>2,792</u>	<u>(186)</u>

The non-reimbursable evaluations included the following:

- Coordinators, management, program specialists, counselors, librarians, nurses, psychologists, and social workers who are not certificated instructional employees;
- Preschool teachers who do not perform the requirements of the program that is mandated by state or federal law;
- Duplicate teacher evaluations claimed multiple times in one school year;
- Permanent biannual teacher evaluations claimed every year rather than every other year; and
- Permanent five-year teacher evaluations claimed multiple times in a five-year period rather than once every five years.

Average Productive Hourly Rate (PHR)

The district claimed an average productive hourly rate (PHR) for the district’s evaluators in each fiscal year. Using the completed teacher evaluations database, we obtained a list of all evaluators at the district. We recalculated each evaluator’s PHR, using the district-provided payroll data. We then calculated an average rate in each fiscal year.

The following table shows the PHR audit adjustments by fiscal year:

Fiscal Year	Average Productive Hourly Rate		
	Claimed	Audited	Difference
1997-98	\$ 56.15	\$ 51.94	\$ (4.21)
1998-99	54.48	53.04	(1.44)
1999-2000	67.09	57.00	(10.09)
2000-01	72.05	61.99	(10.06)
2001-02	72.39	66.73	(5.66)
2002-03	72.90	67.31	(5.59)
2003-04	78.39	69.24	(9.15)
2004-05	78.02	70.63	(7.39)
2005-06	69.09	69.32	0.23
2006-07	80.48	75.01	(5.47)
2007-08	74.78	79.17	4.39
2008-09	74.78	79.38	4.60
2009-10	92.54	81.23	(11.31)

Calculation of Allowable Evaluation Costs

To arrive at allowable salaries and benefits in each fiscal year, we multiplied the number of allowable evaluations by allowable hours per evaluation and average audited PHRs.

The following table summarizes allowable evaluation costs by fiscal year using the audited PHRs.

Fiscal Year	Salaries and Benefits		
	Claimed	Allowable	Audit Adjustment
1997-98	\$ 178,135	\$ 38,737	\$ (139,398)
1998-99	200,056	34,978	(165,078)
1999-2000	295,149	49,089	(246,060)
2000-01	352,606	48,295	(304,311)
2001-02	328,673	58,340	(270,333)
2002-03	343,891	56,577	(287,314)
2003-04	364,224	56,140	(308,084)
2004-05	390,092	58,803	(331,289)
2005-06	334,437	56,701	(277,736)
2006-07	265,656	65,815	(199,841)
2007-08	237,501	62,017	(175,484)
2008-09	208,644	47,741	(160,903)
2009-10	66,204	44,390	(21,814)
Total	\$ 3,565,268	\$ 677,623	\$ (2,887,645)

We then applied the applicable indirect cost rates to allowable salaries and benefits to calculate allowable indirect costs of \$130,833 for this component.

Calculation of Allowable Training Costs

The district’s claims reported training hours in each fiscal year, totaling \$47,006 for the audit period. We concluded that \$26,309 in training costs is reimbursable under the mandate and \$20,697 is not reimbursable. The unallowable training costs primarily included ineligible hours attending training by the same employees exceeding a one-time per employee requirement, and ineligible hours attending various meetings that are not reimbursable under the mandated program.

The following table summarizes claimed, allowable, and unallowable training costs by fiscal year using the audited PHRs:

Fiscal Year	Salaries and Benefits		
	Claimed	Allowable	Audit Adjustment
1997-98	\$ 112	\$ 112	\$ -
1998-99	111	-	(111)
1999-2000	134	-	(134)
2000-01	134	-	(134)
2001-02	144	-	(144)
2002-03	144	-	(144)
2003-04	4,545	2,183	(2,362)
2004-05	3,604	-	(3,604)
2005-06	18,948	18,487	(461)
2006-07	14,794	3,339	(11,455)
2007-08	2,192	998	(1,194)
2008-09	1,725	1,190	(535)
2009-10	419	-	(419)
Total	\$ 47,006	\$ 26,309	\$ (20,697)

For FY 2005-06 and FY 2009-10, the district incorrectly claimed training costs in the Travel and Training rather than the Salaries and Benefits object accounts. We reclassified the district’s training costs to Salaries and Benefits.

We then applied the applicable indirect cost rates to allowable salaries and benefits to calculate allowable indirect costs of \$210 for this component.

The parameters and guidelines (section IV.A.1) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee’s adherence to curricular objectives.

Reimbursement for this activity is limited to:

- a. Reviewing the employee's instructional techniques and strategies and adherence to curricular objectives, and
- b. Including in the written evaluation of the certificated instructional employees the assessment of these factors during the following evaluation periods:
 - o Once each year for probationary certificated employees;
 - o Every other year for permanent certificated employees; and
 - o Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV.A.2) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils towards the state adopted academic content standards as measured by state adopted assessment tests.

Reimbursement for this activity is limited to:

- a. Reviewing the results of the Standardized Testing and Reporting test as it reasonably relates to the performance of those certificated employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11, and
- b. Including in the written evaluation of those certificated employees the assessment of the employee's performance based on the Standardized Testing and Reporting results for the pupils they teach during the evaluation periods specified in Education Code section 44664, and described below:
 - o Once each year for probationary certificated employees;
 - o Every other year for permanent certificated employees; and
 - o Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV.C—Training) state that the district may train staff on implementing the reimbursable activities listed in Section IV of the parameters and guidelines. (One-time activity for each employee.)

The parameters and guidelines (section IV—Reimbursable Activities) also state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Recommendation

We recommend that the district ensure that claimed costs are based on actual costs, are for activities reimbursable under the program’s parameters and guidelines, and are supported by contemporaneous source documentation.

District’s Response

TIME STUDY ACTIVITIES \$2,839,221

The annual cost of evaluations is calculated based on the average time to implement eight different components of the annual employee evaluation process, multiplied by the number of evaluations performed each year, and then multiplied by the average productive hourly rates (salary and benefits) for the evaluators. For the eight components, the total average time to complete the evaluation process based on the district documentation and the audited allowable times are as follows:

Evaluation Type	District Ave. Hours Time Study	Audited Ave. Hours Allowed
Permanent	5.81	3.57
Probationary	6.25	3.89
Temporary	5.12	3.37
Unsatisfactory	None	7.88

The average time for the evaluation process was calculated by the auditor based on the District's staff time reports. At this time, the District has no objection to the auditor's calculations.

The draft audit report states five of the eight activities identified in the time study are not reimbursable:

- 1 Conducting a conference with the certificated staff member to review their goals and objectives;
- 2 Conducting a pre-observation conference with the certificated staff member;

- 3 Conducting a post-observation conference with the certificated staff member;
- 4 Conducting a final evaluation conference with the certificated staff member; and
- 5 Discussing STAR results and how to improve instructional abilities with the certificated staff member. The draft audit report states that conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation and thus are not imposing a new program or higher level of service.

The District disagrees with this disallowance. The mandate reimburses the new program requirement to “evaluate and assess” which necessarily involves a comprehensive process. The conferences are one part of a continuum of evaluation and assessment steps, none of which individually completes the mandate. The conferences and related tasks are effective and efficient methods to evaluate and assess employees and necessary to communicate the findings of the evaluation to the employee. Whether the conferences in general were required as a matter of law before the Stull Act is a decision for the Commission pursuant to a future incorrect reduction claim.

The draft audit report states that three of the eight activities identified by the district are reimbursable:

- 6 Classroom observations (formal and informal);
- 7 Writing a report regarding observations; and
- 8 Writing the final evaluation report.

The District agrees that these activities are reimbursable.

COMPLETED/ALLOWABLE EVALUATIONS

The draft audit report states that the program's parameters and guidelines allow reimbursement for those evaluations conducted for certificated instructional personnel who perform the requirements of education programs mandated by state or federal law during specific evaluation periods. The draft audit report disallows 186 of about 3,000 evaluations (about 6%) claimed for the thirteen years for five reasons:

1. *Coordinators, management, program specialists, counselors, librarians, nurses, psychologists, and social workers who are not certificated instructional employees.*

The District disagrees with this disallowance. The parameters and guidelines state that the mandate is to evaluate the performance of “certificated instructional employees.” All certificated personnel are “instructional” personnel even if they are not classroom teachers. The audit report does not indicate how these other certificated personnel are not implementing state curricular objectives. The District does concur that the portion of the mandate relating to the evaluation of compliance with the testing assessment standards (the STAR component) is limited to classroom teachers because the parameters and guidelines specifically state “employees that teach” specified curriculum.

2. *Preschool teachers who do not perform the requirements of the program that is mandated by state or federal law.*

The District disagrees with this disallowance. Federal and State law requires preschool instruction for special education pupils as part of the pupil's Individual Education Program. If the teacher is providing instruction to special education preschool pupils, the teacher is implementing the special education mandate.

3. *Duplicate teacher evaluations claimed multiple times in one school year.*

Potential “duplicate” evaluations generally occur as a result of an employee transferring to another school during the evaluation cycle, or a change in employment status of the employee. The District concurs that only one complete evaluation should be counted for each employee

4. *Permanent biannual teacher evaluations claimed every year rather than every other year.*

The District concurs that only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.

5. *Permanent five-year teacher evaluations claimed multiple times in a five-year period rather than once every five years.*

The District concurs that only one complete evaluation should be counted for each employee every fifth year after the employee attains permanent five-year status.

AVERAGE PRODUCTIVE HOURLY RATE (PHR) \$48,992

Of the \$3.6 million in salary and benefits claimed for the thirteen years, the draft audit report reduces this amount by \$48,992 (about 1.5%) based on the auditor's calculation of the average productive hourly rates. District staff has reviewed the auditor's calculations and we have no disputed amounts at this time.

TRAINING COSTS \$20,129

The draft audit reports states that the mandate parameters and guidelines only allow training costs as a one-time activity per employee. The disallowances are based on “duplicate” training hours for the “same” employees. The District disagrees with this disallowance. Most of the disallowed staff time was incurred for meetings with the principals and other evaluators to commence the annual evaluation cycle. These A = rrr 2 reasonable and necessary when the collective bargaining contract and district evaluation process changes.

SCO's Comment

Time Study Activities

Our finding and recommendation are unchanged. The conferences between the teachers and evaluators are non-reimbursable activities.

The district states in its response that “the mandate reimburses the new

program requirement to ‘evaluate and assess’ which necessarily involves a comprehensive process.” We disagree. Not all activities from the evaluation process are reimbursable. The mandate reimburses only those activities that impose a new requirement or higher level of service for the agencies.

The parameters and guidelines (sections IV.A.1, IV.A.2, and IV.B.1) specify that reimbursement is limited to only those activities outlined in each section. Section IV.B.1 identifies reimbursable evaluation conferences only for those instances when an unsatisfactory evaluation took place for certificated instructional or non-instructional personnel in those years in which the employee would not have otherwise been evaluated.

The district claimed costs for the evaluation conferences resulting from evaluations completed under sections IV.A.1 and IV.A.2 of the parameters and guidelines. Sections IV.A.1 and IV.A.2 do not identify evaluation conferences or any other types of conferences as reimbursable activities.

Furthermore, the CSM found in its statement of decision that evaluation conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation.

Under prior law, the evaluation was to be prepared in writing and a copy of the evaluation given to the employee. An evaluation meeting was to be held between the certificated employee and the evaluator to discuss the evaluation and assessment. The CSM indicated in its statement of decision document that:

. . . the 1975 test claim legislation did not amend the requirements in Former Educate Code sections 13488 and 13489 to prepare written evaluations of certificated employees, receive responses to those evaluations, and conduct a meeting with the certificated employee to discuss the evaluation . . .

Furthermore, the 1983 test claim statute still requires school districts to prepare the evaluation in writing, to transmit a copy to the employee, and to conduct a meeting with the employee to discuss the evaluation and assessment. These activities are not new.

However, the 1983 test claim statute amended the evaluation requirements by adding two new evaluation factors relating to 1) the instructional techniques and strategies used by the employee, and 2) the employee’s adherence to curricular objectives. The CSM found that Education Code section 44662, subdivision (b), as amended by Statutes of 1983, Chapter 498, imposed a new required act on school districts to:

. . . evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee’s adherence to curricular objectives.

Reimbursement is limited to the additional requirements imposed by the

amendments. The additional requirements include the review of the employee's instructional techniques and strategies and adherence to curricular objectives, and to include in the written evaluation of the certificated instructional employees the assessment of only these factors. Conference activities do not impose a new program or higher level of service.

Completed/Allowable Evaluations

1. Coordinators, management, program specialists, counselors, librarians, nurses, psychologists, and social workers who are not certificated instructional employees.

Our finding and recommendation are unchanged. The district states that "All certificated personnel are 'instructional' personnel even if they are not classroom teachers." We disagree.

The language of the program's parameters and guidelines and the CSM statement of decision address the difference between certificated instructional employees and certificated non-instructional employees.

In its statement of decision, the CSM identifies instructional employees as teachers and non-instructional employees as principals and various administrators. The CSM further states that the test claim legislation, as it relates to evaluation and assessment of certificated non-instructional employees, do not constitute a new program or higher level of service.

In addition, the parameters and guidelines clearly identify reimbursable components and activities as they relate to certificated instructional and certificated non-instructional personnel. Our draft report identifies a finding related to the component of evaluating instructional techniques and strategies and adherence to curricular objectives for the certificated instructional employees. The intent of this component is to evaluate the elements of classroom instruction. Coordinators, management, program specialists, counselors, librarians, nurses, psychologists, and social workers do not provide classroom instruction and are considered "non-instructional" certificated personnel.

2. Preschool teachers do not perform the requirements of the program that is mandated by state or federal law.

Our finding and recommendation is unchanged. The district states the following in its response:

Federal and State law requires preschool instruction for special education pupils as part of the pupil's Individual Education Program. If the teacher is providing instruction to special education preschool pupils, the teacher is implementing the special education mandate.

Our finding indicated that the evaluations of the preschool teachers were excluded for reimbursement. The finding did not indicate that we excluded those teachers that work with special education pupils. The issue at hand is whether preschool teachers, in general, perform the requirements of educational programs mandated by state or federal law.

The district has not provided any documentation to support that preschool teachers previously excluded from reimbursement, if any, performed any activities related to special education pupils.

3. *Duplicate teacher evaluations claimed multiple times in one school year.*

The district concurs with our finding and recommendation.

4. *Permanent biannual teacher evaluations claimed every year rather than every other year.*

The district concurs with our finding and recommendation.

5. *Permanent five-year teacher evaluations claimed multiple times in a five-year period rather than once every five years.*

The district concurs with our finding and recommendation.

Average Productive Hourly Rate (PHR)

The district does not dispute our calculations at this time.

Training Costs

Our finding and recommendation are unchanged. The district disagrees with the unallowable “duplicate” training hours claimed for the same employees. The district states that:

Most of the disallowed staff time was incurred for meetings with the principals and other evaluators to commence the annual evaluation cycle. These are reasonable and necessary when the collective bargaining contract and district evaluation process changes.

The parameters and guidelines states that the district may claim reimbursement to “train staff on implementing the reimbursable activities.” The parameters and guidelines also state that training is reimbursable as a “one-time activity for each employee.”

The district believes that the meetings with the principals and other evaluators are “reasonable and necessary” activities. However, the reimbursement is limited to only those activities outlined in the parameters and guidelines (section IV.C).

**PUBLIC RECORDS
REQUEST**

The district's response included other comments related to the mandated cost claims. The district's comments and SCO's response are presented below.

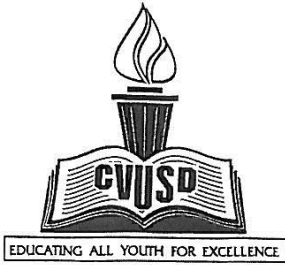
District's Response

The District requests copies of all audit work papers in support of the audit findings. The District requests that the Controller provide the District any and all written instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings. . .

SCO's Comment

The SCO responded to the district's request by a separate letter dated July 10, 2013.

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



Castro Valley Unified School District

BOARD OF EDUCATION

Jo A.S. Loss, President
George Granger, Vice-President/ Clerk
Charmaine Banther
John J. Barbieri
Janice Friesen

SUPERINTENDENT

Jim Negri

P.O. BOX 2146 • CASTRO VALLEY, CALIFORNIA 94546 • (510) 537-3000 • Fax (510) 886-8962

June 13, 2013

Mr. Jim L. Spano, Chief
Mandated Costs Audits Bureau
Division of Audits
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

Subject: Castro Valley Unified School District
Stull Act Mandate Audit
FY 1997-98 through FY 2009-10

Dear Mr. Spano:

This letter is the response of the Castro Valley Unified School District to the draft audit report dated May 31, 2013, received by e-mail on June 3, 2013, for the above-referenced program and fiscal years, transmitted by the letter from Jeffrey V. Brownfield, Chief, Division of Audits, State Controller's Office.

The District appreciated the opportunity to utilize a time study of the mandate program activities to replace the original documentation for the historic claim years. The time study is a reasonable method to fulfill the Controller's expectations for cost accounting and documentation. However, the District will file an incorrect reduction claim due to the limited scope of activities approved for reimbursement. The District disagrees with the Controller's interpretation of the Stull Act legislation and the test claim findings. From the discussion at the audit entrance and exit conferences, it is clear that this disagreement cannot be resolved at this point. A Commission on State Mandates decision will be needed since this is an issue of statewide significance relevant to all Stull Act audits.

Finding 1 Overstated salaries and benefits and related indirect costs

The draft audit report concludes that of the \$3,612,274 in salaries and benefits and \$164,684 in related indirect costs claimed for the audit period, that \$2,908,342 in salaries and benefits and \$131,043 in related indirect costs are unallowable, for several reasons:

TIME STUDY ACTIVITIES \$2,839,221



The annual cost of evaluations is calculated based on the average time to implement eight different components of the annual employee evaluation process, multiplied by the number of evaluations performed each year, and then multiplied by the average productive hourly rates (salary and benefits) for the evaluators. For the eight components, the total average time to complete the evaluation process based on the district documentation and the audited allowable times are as follows:

Evaluation Type	District Ave. Hours Time Study	Audited Ave. Hours Allowed
Permanent	5.81	3.57
Probationary	6.25	3.89
Temporary	5.12	3.37
Unsatisfactory	None	7.88

The average time for the evaluation process was calculated by the auditor based on the District's staff time reports. At this time, the District has no objection to the auditor's calculations.

The draft audit report states five of the eight activities identified in the time study are not reimbursable:

- 1 Conducting a conference with the certificated staff member to review their goals and objectives;
- 2 Conducting a pre-observation conference with the certificated staff member;
- 3 Conducting a post-observation conference with the certificated staff member;
- 4 Conducting a final evaluation conference with the certificated staff member; and
- 5 Discussing STAR results and how to improve instructional abilities with the certificated staff member.

The draft audit report states that conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation and thus are not imposing a new program or higher level of service.

The District disagrees with this disallowance. The mandate reimburses the new program requirement to "evaluate and assess" which necessarily involves a comprehensive process. The conferences are one part of a continuum of evaluation and assessment steps, none of which individually completes the mandate. The conferences and related tasks are effective and efficient methods to evaluate and assess employees and necessary to communicate the findings of the evaluation to the employee. Whether the conferences in general were required as a matter of law before the Stull Act is a decision for the Commission pursuant to a future incorrect reduction claim.



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- 8 Writing the final evaluation report.

The District agrees that these activities are reimbursable.

COMPLETED/ALLOWABLE EVALUATIONS

The draft audit report states that the program's parameters and guidelines allow reimbursement for those evaluations conducted for certificated instructional personnel who perform the requirements of education programs mandated by state or federal law during specific evaluation periods. The draft audit report disallows 186 of about 3,000 evaluations (about 6%) claimed for the thirteen years for five reasons:

1. *Coordinators, management, program specialists, counselors, librarians, nurses, psychologists, and social workers who are not certificated instructional employees.*

The District disagrees with this disallowance. The parameters and guidelines state that the mandate is to evaluate the performance of "certificated instructional employees." All certificated personnel are "instructional" personnel even if they are not classroom teachers. The audit report does not indicate how these other certificated personnel are not implementing state curricular objectives. The District does concur that the portion of the mandate relating to the evaluation of compliance with the testing assessment standards (the STAR component) is limited to classroom teachers because the parameters and guidelines specifically state "employees that teach" specified curriculum.

2. *Preschool teachers who do not perform the requirements of the program that is mandated by state or federal law.*

The District disagrees with this disallowance. Federal and State law requires preschool instruction for special education pupils as part of the pupil's Individual Education Program. If the teacher is providing instruction to special education preschool pupils, the teacher is implementing the special education mandate.

3. *Duplicate teacher evaluations claimed multiple times in one school year.*

Potential "duplicate" evaluations generally occur as a result of an employee transferring to another school during the evaluation cycle, or a change in employment status of the employee. The District concurs that only one complete evaluation should be counted for each employee

4. *Permanent biannual teacher evaluations claimed every year rather than every other year.*

The District concurs that only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.



5. *Permanent five-year teacher evaluations claimed multiple times in a five-year period rather than once every five years.*

The District concurs that only one complete evaluation should be counted for each employee every fifth year after the employee attains permanent five-year status.

AVERAGE PRODUCTIVE HOURLY RATE (PHR) \$48,992

Of the \$3.6 million in salary and benefits claimed for the thirteen years, the draft audit report reduces this amount by \$48,992 (about 1.5%) based on the auditor's calculation of the average productive hourly rates. District staff has reviewed the auditor's calculations and we have no disputed amounts at this time.

TRAINING COSTS \$20,129

The draft audit reports states that the mandate parameters and guidelines only allow training costs as a one-time activity per employee. The disallowances are based on "duplicate" training hours for the "same" employees. The District disagrees with this disallowance. Most of the disallowed staff time was incurred for meetings with the principals and other evaluators to commence the annual evaluation cycle. These $A = \pi r^2$ reasonable and necessary when the collective bargaining contract and district evaluation process changes.

Public Records Request

The District requests copies of all audit work papers in support of the audit findings. The District requests that the Controller provide the District any and all written audit instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings.

Government Code Section 6253, subdivision (c), requires the state agency that is the subject of the request, within ten days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in possession of the agency and promptly notify the requesting party of that determination and the reasons therefore. Also, as required, when so notifying the District, the agency must state the estimated date and time when the records will be made available.

Sincerely,

Dr. Candi Clark
Assistant Superintendent of Business Services
Castro Valley Unified School District

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

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

ELK GROVE UNIFIED SCHOOL DISTRICT

Audit Report

STULL ACT PROGRAM

Chapter 498, Statutes of 1983,
and Chapter 4, Statutes of 1999

July 1, 1997, through June 30, 2010



JOHN CHIANG
California State Controller

August 2013



JOHN CHIANG
California State Controller

August 23, 2013

Chet Madison, Sr., President
Board of Education
Elk Grove Unified School District
9510 Elk Grove-Florin Road
Elk Grove, CA 95624

Dear Mr. Madison:

The State Controller's Office audited the costs claimed by the Elk Grove Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2010.

The district claimed \$4,362,150 for the mandated program. Our audit found that \$2,158,736 is allowable and \$2,203,414 is unallowable. The costs are unallowable primarily because the district claimed estimated and ineligible costs. The State paid the district \$628,288. Allowable costs claimed exceed the amount paid by \$1,530,448.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The 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, by phone at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/nh

cc: Steven M. Ladd, Ed.D, Superintendent
Elk Grove Unified School District
Rich Fagan, Associate Superintendent
Elk Grove Unified School District
Carrie Hargis, Director of Fiscal Services
Elk Grove Unified School District
Jacquelyn Levy, President, Board of Education
Sacramento County Office of Education
Scott Hannan, Director
School Fiscal Services Division
California Department of Education
Carol Bingham, Director
Fiscal Policy Division
California Department of Education
Thomas Todd, Assistant Program Budget Manager
Education Systems Unit
California Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Elk Grove Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2010.

The district claimed \$4,362,150 for the mandated program. Our audit found that \$2,158,736 is allowable and \$2,203,414 is unallowable. The costs are unallowable primarily because the district claimed estimated and ineligible costs. The State paid the district \$628,288. Allowable costs claimed exceed the amount paid by \$1,530,448.

Background

The Stull Act, Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999, added Education Code sections 44660-44665. The legislation provided reimbursement for specific activities related to evaluation and assessment of the performance of "certificated personnel" within each school district, except for those employed in local discretionary educational programs.

On May 27, 2004, the Commission on State Mandates (CSM) determined that the legislation imposed a state mandate reimbursable under Government Code section 17514.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on September 27, 2005. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

The Commission approved reimbursable activities as follows:

- Evaluate and assess the performance of certificated instructional employees who perform the requirements of educational programs mandated by state or federal laws as it reasonably relates to the instructional techniques and strategies used by the employee, and the employee's adherence to curricular objectives (Education Code section 44662 subdivision (b) as amended by Chapter 498, Statutes of 1983).
- Evaluate and assess the performance of certificated instructional employees who teach reading, writing, mathematics, history/social science, and science in grades 2 through 11 as it reasonably relates to the progress of pupils toward the State-adopted academic content standards as measured by State-adopted assessment tests (Education Code section 44662 subdivision (b), as amended by Chapter 4, Statutes of 1999).

- Assess and evaluate permanent certificated, instructional, and non-instructional employees who perform the requirements of educational programs mandated by State or federal law and receive an unsatisfactory evaluation in the years in which the permanent certificated employee would not have otherwise been evaluated pursuant to Education Code section 44664. The additional evaluations shall last until the employee achieves a positive evaluation, or is separated from the school district (Education Code section 44664 as amended by Chapter 498, Statutes of 1983).

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Stull Act Program for the period of July 1, 1997, through June 30, 2010.

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 found 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 Elk Grove Unified School District claimed \$4,362,150 for costs of the Stull Act Program. Our audit found that \$2,158,736 is allowable and \$2,203,414 is unallowable.

For the fiscal year (FY) 1997-98 claim, the State paid the district \$18,475. Our audit found that \$114,513 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$96,038, contingent upon available appropriations.

For FY 1998-99 through FY 2004-05, FY 2006-07, and FY 2007-08 claims, the State made no payment to the district. Our audit found that \$1,458,105 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the district \$139,177. Our audit found that the entire amount is allowable.

For the FY 2008-09 claim, the State paid the district \$221,236. Our audit found that \$247,802 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$26,566, contingent upon available appropriations.

For the FY 2009-10 claim, the State paid the district \$249,400. Our audit found that \$199,139 is allowable. The State will offset \$50,261 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

**Views of
Responsible
Official**

We issued a draft audit report on April 22, 2013. Rich Fagan, Associate Superintendent of Finance and School Support, responded by letter dated May 6, 2013 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of the Elk Grove Unified School District, the Sacramento County Office of Education, the California Department of Education, 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, CPA
Chief, Division of Audits

August 23, 2013

**Schedule 1—
Summary of Program Costs
July 1, 1997, through June 30, 2010**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1997, through June 30, 1998</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 215,385	\$ 108,113	\$ (107,272)	Finding 1
Total direct costs	215,385	108,113	(107,272)	
Indirect costs	12,751	6,400	(6,351)	Finding 2
Total direct and indirect costs	228,136	114,513	(113,623)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 228,136</u>	114,513	<u>\$ (113,623)</u>	
Less amount paid by state		(18,475)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 96,038</u>		
<u>July 1, 1998, through June 30, 1999</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 379,092	\$ 110,601	\$ (268,491)	Finding 1
Total direct costs	379,092	110,601	(268,491)	
Indirect costs	20,130	5,873	(14,257)	Finding 2
Total direct and indirect costs	399,222	116,474	(282,748)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 399,222</u>	116,474	<u>\$ (282,748)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 116,474</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 493,048	\$ 115,377	\$ (377,671)	Finding 1
Total direct costs	493,048	115,377	(377,671)	
Indirect costs	24,159	5,653	(18,506)	Finding 2
Total direct and indirect costs	517,207	121,030	(396,177)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 517,207</u>	121,030	<u>\$ (396,177)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 121,030</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 389,885	\$ 120,017	\$ (269,868)	Finding 1
Total direct costs	389,885	120,017	(269,868)	
Indirect costs	20,235	6,229	(14,006)	Finding 2
Total direct and indirect costs	410,120	126,246	(283,874)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 410,120</u>	126,246	<u>\$ (283,874)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 126,246</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 340,432	\$ 143,409	\$ (197,023)	Finding 1
Total direct costs	340,432	143,409	(197,023)	
Indirect costs	13,617	5,736	(7,881)	Finding 2
Total direct and indirect costs	354,049	149,145	(204,904)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 354,049</u>	149,145	<u>\$ (204,904)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 149,145</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 465,746	\$ 175,293	\$ (290,453)	Finding 1
Total direct costs	465,746	175,293	(290,453)	
Indirect costs	37,446	14,094	(23,352)	Finding 2
Total direct and indirect costs	503,192	189,387	(313,805)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 503,192</u>	189,387	<u>\$ (313,805)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 189,387</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 436,433	\$ 192,026	\$ (244,407)	Finding 1
Total direct costs	436,433	192,026	(244,407)	
Indirect costs	24,702	10,869	(13,833)	Finding 2
Total direct and indirect costs	461,135	202,895	(258,240)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 461,135</u>	202,895	<u>\$ (258,240)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 202,895</u>		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 402,938	\$ 160,881	\$ (242,057)	Finding 1
Total direct costs	402,938	160,881	(242,057)	
Indirect costs	15,916	6,355	(9,561)	Finding 2
Total direct and indirect costs	418,854	167,236	(251,618)	
Less late filing penalty ²	—	—	—	
Total program costs	<u>\$ 418,854</u>	167,236	<u>\$ (251,618)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 167,236</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 130,965	\$ 160,269	\$ 29,304	Finding 1
Training	297	341	44	Finding 1
Total direct costs	131,262	160,610	29,348	
Indirect costs	7,915	12,512	4,597	Finding 2
Total direct and indirect costs	139,177	173,122	33,945	
Less allowable costs that exceed costs claimed ³	—	(33,945)	(33,945)	
Total program costs	<u>\$ 139,177</u>	139,177	<u>\$ —</u>	
Less amount paid by state ⁴		(139,177)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 187,316	\$ 180,355	\$ (6,961)	Finding 1
Total direct costs	187,316	180,355	(6,961)	
Indirect costs	14,648	14,104	(544)	Finding 2
Total program costs	<u>\$ 201,964</u>	194,459	<u>\$ (7,505)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 194,459</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 215,617	\$ 181,729	\$ (33,888)	Finding 1
Total direct costs	215,617	181,729	(33,888)	
Indirect costs	11,277	9,504	(1,773)	Finding 2
Total program costs	<u>\$ 226,894</u>	191,233	<u>\$ (35,661)</u>	
Less amount paid by state		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 191,233</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 242,517	\$ 237,723	\$ (4,794)	Finding 1
Total direct costs	242,517	237,723	(4,794)	
Indirect costs	10,283	10,079	(204)	Finding 2
Total program costs	<u>\$ 252,800</u>	247,802	<u>\$ (4,998)</u>	
Less amount paid by state		(221,236)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 26,566</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 236,825	\$ 189,098	\$ (47,727)	Finding 1
Total direct costs	236,825	189,098	(47,727)	
Indirect costs	12,575	10,041	(2,534)	Finding 2
Total program costs	<u>\$ 249,400</u>	199,139	<u>\$ (50,261)</u>	
Less amount paid by state		(249,400)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (50,261)</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>Summary: July 1, 1997, through June 30, 2010</u>				
Direct costs				
Salaries and benefits				
Evaluation activities	\$ 4,136,199	\$ 2,074,891	\$ (2,061,308)	
Training	297	341	44	
Total direct costs	4,136,496	2,075,232	(2,061,264)	
Indirect costs	225,654	117,449	(108,205)	
Total direct and indirect costs	4,362,150	2,192,681	(2,169,469)	
Less allowable costs that exceed costs claimed	—	(33,945)	(33,945)	
Less late filing penalty	—	—	—	
Total program costs	<u>\$ 4,362,150</u>	2,158,736	<u>\$ (2,203,414)</u>	
Less amount paid by state		(628,288)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,530,448</u>		

¹ See the Findings and Recommendations section.

² The district filed its FY 1997-98 through FY 2004-05 initial reimbursement claims by the due date specified in Government Code section 17560, and amended the claims after the due date. Pursuant to Government Code section 17568, the State assessed a late filing penalty equal to 10% of allowable costs that exceed the timely filed claim amount, with no maximum penalty amount (for claims amended on or after September 30, 2002). Allowable costs do not exceed the initial amount claimed for FY 1997-98 through FY 2004-05. Therefore, there is no late claim penalty.

³ Government Code section 17568 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2005-06.

⁴ Payment from funds appropriated under Chapter 724, Statutes of 2010 (Assembly Bill No. 1610).

Findings and Recommendations

**FINDING 1—
Overstated salaries
and benefits**

The district claimed \$4,136,496 in salaries and benefits for the audit period. We determined that \$2,075,232 is allowable and \$2,061,264 is unallowable. The costs are unallowable primarily for the following reasons:

- The district misstated hours and reimbursable activities for fiscal year (FY) 2000-01 through FY 2009-10, totaling \$1,829,712 in overstated costs.
- The district did not provide documentation supporting evaluations completed for FY 1997-98 through FY 1999-2000, totaling \$753,434. We determined allowable costs for this period by using the current audit results for FY 2000-01, and applying the Implicit Price Deflator to determine prior year costs.
- The district underclaimed evaluations for FY 2000-01 through FY 2009-10, totaling \$518,788.
- The district miscalculated productive hourly rates for FY 2000-01 through FY 2009-10 totaling \$3,050 in understated costs.
- The district underclaimed training costs for FY 2005-06 by \$44. The district claimed \$297; we determined that \$341 is allowable.

The following table summarizes the unallowable salaries and benefits by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1997-98	\$ 215,385	\$ 108,113	\$ (107,272)
1998-99	379,092	110,601	(268,491)
1999-2000	493,048	115,377	(377,671)
2000-01	389,885	120,017	(269,868)
2001-02	340,432	143,409	(197,023)
2002-03	465,746	175,293	(290,453)
2003-04	436,433	192,026	(244,407)
2004-05	402,938	160,881	(242,057)
2005-06	131,262	160,610	29,348
2006-07	187,316	180,355	(6,961)
2007-08	215,617	181,729	(33,888)
2008-09	242,517	237,723	(4,794)
2009-10	236,825	189,098	(47,727)
Total salaries and benefits	\$ 4,136,496	\$ 2,075,232	\$ (2,061,264)

Time Documentation and Unallowable Activities

The time documentation submitted by the district represented multiple claiming methodologies throughout the audit period. We reviewed each claiming methodology and concluded that the time documentation was insufficient to support costs claimed. The claiming methodologies were as follows:

- For FY 1997-98 through 2004-05, the time documentation consisted of the year-end estimates of hours that were completed in the form of a survey. The time surveys represented hours that were estimated at the end of each fiscal year. We did not accept the time surveys in support of claimed costs because they were not completed contemporaneously and also varied greatly from other subsequent time tracking methodologies employed by the district in later years.
- Starting in FY 2005-06, the district evaluators maintained evaluation hours via time tracking forms. In many instances however, the forms did not segregate claimed hours and therefore, did not provide sufficient detail to accurately determine the reimbursable activities.

The varying claiming methodologies resulted in inconsistent time documentation practices throughout the audit period. We noted the following during our review of the time tracking forms for FY 2005-06 through FY 2009-10:

- The time increments for the same activity varied greatly from year to year and from one tracking methodology to another.
- The documentation provided lacked a detailed account of activities for the hours claimed. The district did not support the reasonableness of varying efforts, by evaluators based on the limited documentation that did provide adequate detail.
- Some documentation that included the detailed account of claimed activities identified unallowable activities claimed, such as pre-, post-, or goals conferences. However, the hours were recorded in one-time block and did not provide time increments by each specific activity. The district did not segregate the unallowable hours because claimed hours were not accounted for separately for each step in the evaluation process.
- Some documentation also presented a single time block for multiple evaluations of employees without identifying the employee names and the time it took for each evaluation. Therefore, the district did not support whether those unidentified evaluations met reimbursable criteria for frequency of evaluations specific to employment status and for program assignments mandated by state or federal law.
- The district-provided documentation did not support the amount of follow-up evaluations that were performed as a result of potentially unsatisfactory evaluations.

Average Hours per Evaluation

The district used an average time allotment per evaluation for FY 2006-07, FY 2007-08, and FY 2008-09 to calculate claimed costs. For FY 2006-07, the time allotment per evaluation ranged from 1 hour to 3.5 hours. For FY 2007-08, the allotment was fixed at 2.5 hours, and for FY 2008-09 it was fixed at 2.42 hours.

We determined a rounded average of 2.5 hours per evaluation based on the sample of documentation that provided adequate detail about activities claimed and identified specific evaluations completed. We

applied this average time allotment to all allowable evaluations for the tested period of FY 2000-01 through FY 2009-10. We determined the allowable evaluations based on our analysis of all evaluations completed for certificated personnel within the district throughout the audit period.

For the allowable unsatisfactory evaluations, we doubled the average of 2.5 hours, to a total of 5 hours to account for the additional reimbursable activities.

Allowable Evaluations

The district used its Quintessential School Systems (QSS) database to track evaluations received throughout the audit period. We used the district's data to ensure that only eligible evaluations were counted for reimbursement in each fiscal year. The program's parameters and guidelines allow reimbursement for those evaluations conducted for certificated instructional personnel who perform the requirements of educational programs mandated by state or federal law during specific evaluation periods.

The data provided for completed evaluations was not complete for the first three years of the audit period. Therefore, we used the data for FY 2000-01 as the "base" year, in which the evaluation data was most complete. After completing our analysis of allowable evaluations for FY 2000-01 through FY 2009-10, we then applied an Implicit Price Deflator to the total allowable costs in FY 2000-01 to determine allowable costs for FY 1999-2000, FY 1998-99, and FY 1997-98.

The table below summarizes the total number of evaluations by fiscal year, and lists evaluations not reimbursable under the mandated program:

Fiscal Year	Claimed Evaluations	Duplicate Same Year	Duplicate Consecutive Years	Charter Schools	Job Site / Job Name	Unsatisfactory Evaluations *	Allowable Evaluations
2000-01	988	(79)	-	(2)	(133)	-	774
2001-02	1,517	(400)	(52)	(3)	(144)	(3)	915
2002-03	1,729	(396)	(35)	-	(222)	(3)	1,073
2003-04	1,656	(340)	(25)	-	(126)	(8)	1,157
2004-05	1,372	(298)	(28)	-	(77)	(3)	966
2005-06	1,418	(359)	(20)	(1)	(89)	(3)	946
2006-07	1,534	(353)	(23)	-	(124)	(1)	1,033
2007-08	1,550	(344)	(18)	-	(138)	(1)	1,049
2008-09	1,771	(244)	(20)	(6)	(168)	(1)	1,332
2009-10	1,398	(143)	(71)	(2)	(137)	(2)	1,043
Total	14,933	(2,956)	(292)	(14)	(1,358)	(25)	10,288

* Unsatisfactory evaluations represent the number of allowable unsatisfactory evaluations that were accounted for separately.

The non-reimbursable evaluations included the following:

- Duplicate teacher evaluations claimed multiple times in one school year;
- Permanent biannual teacher evaluations claimed every year rather than every other year;
- Evaluations of employees at charter schools and non-instructional school sites;
- Principals, vice principals, directors, counselors, psychologists, librarians (and others) who are not certificated instructional employees; and
- Certificated instructional employees who worked on educational programs not mandated by state or federal law.

Additional Evaluators

Our review of the allowable evaluations found that many evaluators were not included in the claims. The evaluators were principals or vice principals who completed the evaluation of the certificated employees in the audit period, but those evaluations were omitted from the claims. Because we applied the average time increment of 2.5 hours per evaluation to all eligible evaluations in the audit period, we calculated allowable costs for those evaluations that were not claimed. The summary table of allowable evaluations, presented above, includes the additional evaluations that we identified as a result of our analysis. The total audit adjustment for the additional evaluators totaled \$518,788 for FY 2000-01 through FY 2009-10.

Productive Hourly Rates

The district used a hybrid system of claiming productive hourly rates. For any employees whose actual productive hours fell below 1,800, the district used actual hours for each employee. For those employees whose productive hours were greater than 1,800, the district capped the hours at 1,800 and did not use actual productive hours.

The SCO's State Mandated Cost Manual states that school districts may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee;
- The weighted-average annual productive hours for each job title; or
- 1,800 annual productive hours for all employees.

The hybrid system used by the district is not an acceptable method of computing productive hourly rates. Therefore, we recalculated productive hourly rates for evaluators using the payroll and benefit rate data provided by the district and used actual productive hours to calculate the rates. We then applied the recalculated rates to allowable evaluation hours. The adjustment related to productive hourly rate calculation totaled \$3,050 for FY 2000-01 through FY 2009-10.

Implicit Price Deflator

Given the documentation limitations for FY 1997-98, FY 1998-99, and FY 1999-2000, we agreed with the district to use the Implicit Price Deflator and apply it to allowable costs for FY 2000-01, when the supporting documentation was most complete. We used the allowable salaries and benefits in FY 2000-01 as the “base” year and applied the Implicit Price Deflator to the three earliest years in the audit period. Allowable salaries and benefits in FY 2000-01 totaled \$120,017. Using the Implicit Price Deflator resulted in the following allowable salaries and benefits: \$115,377 for FY 1999-2000; \$110,601 for FY 1998-99; and \$108,113 for FY 1997-98. The total salaries and benefits adjustment for FY 1997-98 through FY 1999-2000 was \$753,434.

Training Costs

The district claimed \$297 in training costs for FY 2005-06. Our analysis revealed allowable training costs of \$341 for FY 2005-06. The \$44 understated training costs occurred primarily because the district used incorrect productive hourly rates for the employees receiving training.

The program’s parameters and guidelines (section IV.A.1) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee’s adherence to curricular objectives.

Reimbursement for this activity is limited to:

- a. Reviewing the employee’s instructional techniques and strategies and adherence to curricular objectives, and
- b. Including in the written evaluation of the certificated instructional employees the assessment of these factors during the following evaluation periods:
 - Once each year for probationary certificated employees;
 - Every other year for permanent certificated employees; and
 - Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rates the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV – Reimbursable Activities) also state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be

traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual costs was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Recommendation

We recommend that the district ensure that claimed costs are based on actual costs, are for activities reimbursable under the program's parameters and guidelines, and are supported by contemporaneous source documentation.

District's Response

1. Supporting Documentation vs. Corroborating Documentation

The documentation which supports EGUSD's initial claims meets the definition of supporting documentation contained in the Stull Act guidelines. The guidelines state that 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". In the case of the Stull Act initial claims, EGUSD administrators did in fact complete time records at or near the time of the "activity in question" was being performed. The "activity in question" is a teacher evaluation. District administrators prepared time records in the first few months of 2006 which documented the costs actually incurred to carry out the eligible mandated teacher evaluation activities. Evaluating and assessing the performance of teachers was ongoing at the time the initial claim documentation was prepared. Therefore this guideline was met.

In addition, the guidelines state that source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. EGUSD's actual costs are supported by time records and are traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. Therefore, this guideline was met.

2. No District could meet SCO's initial claim supporting documentation interpretation

To address initial claim situations like the Stull Act program, a broad interpretation was envisioned by the Commission. The guidelines do not say "the specific event or activity in question", the guidelines say the "event or activity in question." Without a broader interpretation, no claimant could ever meet this incorrect interpretation of the contemporaneous standard that SCO is applying to EGUSD in this audit. How else could a claimant notified for the first time regarding the Stull Act program at the end of 2005 be able to have or prepare "contemporaneous documentation" for costs incurred from FY 1997/98 through 2004/05? SCO needs to re-examine its position on this issue. If SCO does not re-examine its position, it will create an unfair and illegal result where the handful districts whose initial Stull Act claims were field audited by SCO are penalized while similarly situated claimants get paid.

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"For FY 1997-98 through 2004-05, the time documentation consisted of the year-end estimates of hours that were completed in the form of a survey. The time surveys represented approximate hours that were estimated at the end of each fiscal year. We did not accept these documents in support of claimed costs because they were not completed contemporaneously and also varied greatly from other subsequent time tracking methodologies employed by the district in later years."

4. SCO inaccurately characterized EGUSD's initial claim documentation

The SCO description of the initial claims supporting documentation contained in the Draft Report is inaccurate in many ways. Specifically:

- A. "The initial claims were supported by surveys." This is not accurate as the initial claims were supported by time records, not surveys.
- B. "The initial claim documentation represented approximate hours that were estimated at the end of each fiscal year." This is not accurate as the time records were completed in early 2006 for all eight fiscal years which comprised the initial claim period. In addition, the guidelines were not adopted until 2005 so how could EGUSD be completing year end surveys for a reimbursement program that had not been approved by the Commission?
- C. "SCO did not accept these documents in support of claimed costs because they were not completed contemporaneously." This is not accurate as the time records were completely contemporaneously with teacher evaluation activity ongoing during the 2005/06 school year. These records were completed at or near the teacher evaluation activity in question which meets the definition in the guidelines. Refer to Section (1).
- D. "The initial claims varied greatly from other subsequent tracking methods employed by the district in later years." This statement is the only accurate one made by SCO regarding the initial claim years. However, by including this statement here, SCO is inferring the initial claim tracking method is inaccurate and that subsequent year's methods are accurate. This does not reconcile with SCO's statements in the Draft Report which were critical of the majority

of the results of later tracking methods. It should be noted that SCO decided that the small percentage of “properly documented” time records from the later years were sufficient to form the basis of the 2.5 hours per evaluation used to approve costs for the entire audit period.

In all of this analysis, SCO never asked the basic question of why one method yielded a higher average time than the other method. There is no guideline restriction which prevents claimants from utilizing different methods from one year to the next year.

5. The Reason Why the Methodologies Vary

The limited time documentation from the FY 2006/07 through 2008/09 periods used by SCO to derive its allowable 2.5 hours per evaluation did not include all eligible activity within the evaluation process. The forms provided by SCO to EGUSD on April 26, 2013 demonstrate that ongoing informal teacher observation time was not documented and included. This critical, ongoing and time consuming element of the teacher evaluation process was included within the supporting documentation for the initial claim years and is the main reason why the results of the different methods vary.

SCO recognized in its Final Audit Report of the Carlsbad Unified School District dated June 15, 2013 that informal observations are an eligible activity. SCO’s position regarding this activity is stated at the top of page eight of the Carlsbad Unified School District Final Report. EGUSD requests its time spent on this activity be approved as well.

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7. SCO did not complete the audit within two years

Government Code Section 17558.5, (a) states “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 three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.”

SCO commenced the Stull Act Mandated Cost audit of EGUSD, for the period July 1, 1997/98 through June 30, 2009 with an engagement letter and documentation request dated October 12, 2010. It should be noted that SCO threatened to disallow all costs for the audit period in an email dated October 29, 2010 based on a mistaken belief that EGUSD had not provided requested documentation. SCO decided to redirect the assigned auditor to another project in November 2010 even though the audit had already commenced and the requested documentation provided. SCO resumed the audit in September 2011 while adding FY 2009110 to the audit scope. The Draft Report for this audit was not issued until April 22, 2013. The completion of this audit will have occurred beyond two years and is in violation of this statute.

In addition, Government Code Section 17558.5((e) states “Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.” None of these exceptions apply to the EGUSD Stull Act audit, SCO simply commenced the audit, decided to postpone the audit and as a result did not complete the audit within two years.

8. Requested Action

EGUSD wants to be reimbursed for its actual cost to comply with this mandate. EGUSD’s initial claims were properly documented and supported according to the guidelines and SCO’s acceptance of this initial claim documentation would be acceptable to EGUSD. EGUSD has already communicated to SCO regarding data entry errors made on its initial claims.

In the alternative, EGUSD is still willing to provide SCO additional assurance regarding its actual costs of conducting teacher evaluations by conducting a time study as proposed in our letter dated April 8, 2013. This proposal was not made because EGUSD had concerns regarding the adequacy of the documentation supporting its initial claims but was made in order to come to an acceptable resolution of this audit for both parties and to avoid protracted and costly actions before the Office of Administrative Law, the Commission, and/or the courts.

On April 17, 2013, however, SCO rejected EGUSD’s time study proposal. SCO’s reasoning was arbitrary and EGUSD did not receive the same treatment afforded to another school district that did a poorer job on its documentation. EGUSD was rejected because a minimal amount of its incomplete documentation was accepted by SCO and now EGUSD somehow has to accept the results of this incomplete product. EGUSD requests that SCO reconsider its decision regarding a current time study or conversely, accept the initial claim documentation

SCO's Comments

1. Supporting Documentation vs. Corroborating Documentation

The finding and recommendation are unchanged.

The district believes the documentation that supports the district's initial claims met the definition of supporting documentation contained in the Stull Act Program's parameters and guidelines. The district states:

In the case of the Stull Act initial claims, EGUSD administrators did in fact complete time records at or near the time of the "activity in question" was being performed. The "activity in question" is a teacher evaluation. District administrators prepared time records in the first few months of 2006 which documented the costs actually incurred to carry out the eligible mandated teacher evaluation activities . . .

The district claims that time documentation completed in FY 2005-06 represents adequate support for costs claimed for FY 1997-98 through FY 2004-05. We disagree.

The parameters and guidelines state that "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 district's attempt to broadly define the "activity" as a teacher evaluation is misleading. The parameters and guidelines (Section IV) define specific activities that are reimbursable within the evaluation process. These specific activities require proper time documentation created at or near the time the actual costs were incurred.

The documentation submitted for the initial claim filing period of FY 1997-98 through FY 2004-05 did not properly support costs claimed as required by the program's parameters and guidelines. The documentation provided was not created at or near the time the actual costs were incurred. Claimed hours for these years were estimated, were not based on actual time documentation, and therefore were unallowable.

2. No District could meet SCO's initial claim supporting documentation interpretation

The finding and recommendation are unchanged.

The district believes the Commission on State Mandates (CSM) envisioned a broader interpretation for the application of contemporaneous source documentation rule. The district also believes that the SCO's position creates an unfair and illegal position for those districts that were audited. We disagree.

We are bound by the requirements of the program's parameters and guidelines. We conduct our audits in accordance with the criteria outlined in the parameters and guidelines. The parameters and guidelines provide a clear definition of appropriate supporting documentation as well as the reimbursement period to which these criteria apply. The reimbursement period begins on or after July 1, 1997, which is the beginning of the initial claim period.

3. Audit Status Meeting on May 10, 2012

The finding and recommendation are unchanged.

The district communicated its position on initial claim documentation during a status meeting held on May 10, 2012. The district believes that the SCO might not have given enough consideration to the district's comments and did not articulate the district's position in the draft audit report.

The intent of the draft audit report is to present the SCO's findings resulting from the audit. We issued the draft audit report on April 22, 2013, and presented the audit findings to the district. We discussed these findings during the exit conference held on March 7, 2013. At the exit conference, we stated that we took into account the district's comments from the May 10, 2012 status meeting and reviewed supporting documentation once more for the initial claim period of FY 1997-98 through FY 2004-05. The documentation provided for those years did not meet reimbursement criteria. The audit report identifies the reasons for which the time documentation was not adequate.

4. SCO inaccurately characterized EGUSD's initial claim documentation

The finding and recommendation are unchanged.

The district believes the description of the initial claims supporting documentation contained in the draft audit report is inaccurate.

- a. The district believes the initial claims were supported with proper time records rather than surveys. We disagree. The district did not provide any time sheets or time records collected at or near the time claimed hours were incurred in the initial claim years. Rather, the district provided documentation collected years after the costs were incurred. The time estimates were collected by means of surveying the staff that performed, or might have performed, claimed activities. The staff signing the forms included certifications declaring that their recollection of the time spent was true and correct. The forms were signed in early 2006 for activities that took place in FY 1997-98 through FY 2004-05. However, the parameters and guidelines state that declarations cannot be substituted for source documents.
- b. The district disagrees with the SCO's statement that the initial claim documentation represented time estimates rather than actual time. The district states that the time records for FY 1997-98 through FY 2004-05 were completed in FY 2005-06 for all eight fiscal years for the program adopted in the same year.

The parameters and guidelines state that a source document is “a document created at or near the same time the actual costs was incurred for the event or activity in question.” The parameters and guidelines also specify that these criteria apply to the entire reimbursement period beginning July 1, 1997. If the time records were completed “in early 2006 for all eight fiscal years which comprised the initial claim period,” these time records did not meet the reimbursement criteria. In addition, completing time records years after the hours were incurred involves estimating hours for activities that previously took place.

- c. The district disagrees with the SCO’s statement that the documents provided for FY 1997-98 through FY 2004-05 were not completed contemporaneously. The district believes that the time records to support the initial eight years were completed contemporaneously with teacher evaluation activity ongoing during FY 2005-06. We disagree.

Our audit revealed that the time documentation collected contemporaneously during the teacher evaluation process in FY 2005-06 was used to support claimed hours for FY 2005-06. The district used a separate set of documentation collected in the same fiscal year that represented the surveys sent out to the district’s evaluators. The surveys (already mentioned in item 4(a) above) estimated the time for activities that took place in FY 1997-98 through FY 2004-05. The district created two sets of documentation to support costs claimed in the initial eight years of the claim filing period and costs incurred in FY 2005-06.

- d. The district questions why “the SCO is inferring the initial claim tracking method is inaccurate and that subsequent year’s methods are accurate.” The district states that the draft audit report noted some deficiencies in the documentation presented for the later tracking methods. The district believes that our method to calculate the average 2.5 hours per evaluation may not be sufficient. We disagree.

The average of the 2.5 hours per allowable evaluation was based on the district’s own contemporaneous time documentation collected in later years of the audit period. While there is no restriction that prevents claimants from utilizing different methods to support claimed costs from one year to the next, these methods must comply with the requirements of the program. In this instance, the district did not provide proper support for FY 1997-98 through FY 2004-05 costs. Since the evaluation process was static year to year, we used time documentation collected contemporaneously in later years to form the basis of the average time allotment. We applied the average to the entire audit period.

We did note in the draft report some deficiencies with the time documentation collected contemporaneously. However, we also concluded that the average of 2.5 hours per evaluation was a reasonable time allowance based on time samples that did provide adequate detail to comply with the program’s parameters and guidelines.

5. The Reason Why the Methodologies Vary

The finding and recommendation are unchanged.

The district states:

The limited time documentation from the FY 2006/07 through FY 2008/09 periods used by the SCO to derive its allowable 2.5 hours per evaluation did not include all eligible activity within the evaluation process. The forms provided by the SCO to EGUSD on April 26, 2013 demonstrate that ongoing informal teacher observation time was not documented and included. This critical, ongoing and time consuming element of the teacher evaluation process was included within the supporting documentation for the initial claim years and is the main reason why the results of the different methods vary.

The district's time documentation did not support the accuracy of the statement above. The district did not present any evidence supporting that informal observations took place on a regular basis and that those informal observations were not included in the claims for the later years of the audit period.

We disagree with the district's assertion that this activity was included in the supporting documentation for the initial claim years. The time documentation supporting the initial eight years of the audit period failed to segregate claimed hours into individual activities within the evaluation process. The documentation provided estimates of time for "Evaluate and Assess" and "Write-up" activities without providing further details about observations or other steps within the evaluation process. The district did not support whether other activities were included in the claimed hours.

The average per allowable evaluation (2.5 hours) was derived from documentation provided by the district. By signing the claims, the district is assuring the SCO that the information contained in the document is true and correct. If the district believes the documentation in the later years does not accurately reflect all eligible activities, it should make any necessary changes to its claiming process going forward.

6. Effective Date of the Guidelines is September 27, 2005

The finding and recommendation are unchanged.

The district believes that since the guidelines for the Stull Act Program were adopted September 27, 2005, and the initial claim period predates the date of the guideline adoption, all initial claims are not bound by the requirements of the program's parameters and guidelines. We disagree. The "initial claim period" claims are bound by the same requirements as any other claimed year. The adoption date of the guidelines is irrelevant.

7. SCO did not complete the audit within two years

The finding and recommendation are unchanged.

The district states that the SCO “commenced the Stull Act Mandated Cost audit of EGUSD, for the period of July 1, 1997, through June 30, 2009, with an engagement letter and documentation request dated October 12, 2010.” The district further states the SCO postponed the audit and resumed it in September 2011. Therefore, the district believes that the SCO did not complete the audit within two years.

The previous audit opened on October 12, 2010, was cancelled prior to conducting an entrance meeting and performing fieldwork. The current audit was initiated via a phone conversation on September 1, 2011, informing the district and obtaining a mutual understanding that it would be a new audit initiation of the current audit. The two year requirement, for the current audit, began on the initial contact date of September 1, 2011.

8. Requested Action

The finding and recommendation are unchanged.

The district is requesting reimbursement for its actual cost to comply with the mandate. The district is also asking for the SCO’s acceptance of the initial claim documentation. As an alternative, the district is asking to conduct a time study.

The purpose of the audit was to determine the actual increased costs incurred by the district to comply with the mandated program. The results of the audit found that claimed costs were overstated. The district is only entitled to reimbursement for costs that are mandate-related and properly supported. The audit report addresses why the district-submitted documentation is not adequate to support costs claimed in the initial eight years of the audit period.

We calculated 2.5 hours per evaluation based on time documentation the district collected contemporaneously, which was certified by the district when filing the claims. We applied the average to those years in which we had no contemporaneous time documentation to support the claimed costs.

The use of a time study would generally be appropriate in cases where the district did not collect any contemporaneous time records for the claimed period. However, the district provided contemporaneous time records supporting costs claimed. While the claims for the first eight years filed were based on estimated hours, the claims for the latter five years were based on contemporaneous time documentation collected by the district.

**FINDING 2—
Overstated indirect
costs**

The district claimed \$225,654 for indirect costs during the audit period. We determined that \$117,449 is allowable and the net amount of \$108,205 is unallowable (overstated by \$111,032 and understated by \$2,827). The overstatement of \$111,032 occurred as a result of the adjustments noted to salaries and benefits identified in audit Finding 1. The district also understated indirect costs totaling \$2,827 for FY 2005-06 because it understated its indirect cost rate in FY 2005-06.

The following table summarizes the claimed, allowable, and unallowable indirect costs for the audit period by fiscal year:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
1997-98	\$ 12,751	\$ 6,400	\$ (6,351)
1998-99	20,130	5,873	(14,257)
1999-2000	24,159	5,653	(18,506)
2000-01	20,235	6,229	(14,006)
2001-02	13,617	5,736	(7,881)
2002-03	37,446	14,094	(23,352)
2003-04	24,702	10,869	(13,833)
2004-05	15,916	6,355	(9,561)
2005-06	7,915	12,512	4,597
2006-07	14,648	14,104	(544)
2007-08	11,277	9,504	(1,773)
2008-09	10,283	10,079	(204)
2009-10	12,575	10,041	(2,534)
Total indirect costs	<u>\$ 225,654</u>	<u>\$ 117,449</u>	<u>\$ (108,205)</u>

For FY 2005-06, the district claimed an indirect cost rate of 6.03% instead of the CDE-approved rate of 7.79%. We recalculated allowable indirect costs using the CDE-approved rate.

The parameters and guidelines (section V.B.) state that school districts must use the indirect cost rate approved by the California Department of Education.

Recommendation

We recommend that the district ensure that the indirect rates it claims agree with CDE-approved rates and that indirect costs are mandate-related and appropriately supported.

District's Response

The district did not respond to this finding.

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



Members of the Board

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May 6, 2013

Jim Spano, CPA
Audit Bureau Chief
State Controller's Office Division of Audits
300 Capitol Mall, Suite 500
Sacramento, CA 95814

Subject: Response to the State Controller's Office Stull Act Mandated Cost Draft Audit Report.

Dear Mr. Spano,

We are in receipt of the State Controller's Office (SCO) Draft Report of the Elk Grove Unified School District's Stull Act Mandated Cost Program for the period July 1, 1997 through June 30, 2010. The Draft Report is dated April 22, 2013 and provides EGUSD with 15 days to provide a response regarding the accuracy of any findings. EGUSD provides the following response.

Finding 1

General Comment

EGUSD disagrees with the use of 2.5 hours as the actual average time spent on EGUSD eligible evaluation activities to apply to the eligible evaluations for FY 1997/98 through 2004/05 (initial claims). In addition, EGUSD disagrees with SCO's characterizations and conclusion regarding initial claim documentation.

Draft Report- April 22, 2013

The SCO Draft Report Finding 1, states the following regarding initial claim time documentation and unallowable activities:

"For FY 1997-98 through 2004-05, the time documentation consisted of the year-end estimates of hours that were completed in the form of a survey. The time surveys represented approximate hours that were estimated at the end of each fiscal year. We did not accept these documents in support of claimed costs because they were not completed contemporaneously and also varied greatly from other subsequent time tracking methodologies employed by the district in later years."

SCO Audit Status Document- April 23, 2012

In an audit status document provided to EGUSD on or about April 23, 2012, SCO described this documentation as follows:

“Per the program’s parameters and guidelines (IV. Reimbursable Activities), the documentation submitted for FY 1997-98 through FY 2004-05 represent “corroborating” documentation, but does not include contemporaneous records to support hours claimed.”

The documentation definitions that SCO is referring come from the *Stull Act Parameters and Guidelines* (guidelines) adopted September 27, 2005 by the Commission on State Mandates (Commission). These guidelines describe two categories of documentation as follows:

“To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations...Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements, However, corroborating documents cannot be substituted for source documents.”

Based on its interpretation of the guidelines, SCO has concluded that the documentation supporting EGUSD’s initial claims was unacceptable because it was not completed contemporaneously and the documentation was corroborating documentation, and not supporting documentation. SCO appears to interpret the documentation language of the guidelines as requiring FY 1997/98 activity be documented in 1997/98, FY 1998/99 activity be documented in FY 1998/99 and so on. This was not the intent of the guidelines and would effectively prevent any initial claim documentation from ever being accepted under this interpretation.

District Response

1. Supporting Documentation vs. Corroborating Documentation

The documentation which supports EGUSD’s initial claims meets the definition of supporting documentation contained in the Stull Act guidelines. The guidelines state that 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”. In the case of the Stull Act initial claims, EGUSD administrators did in fact complete time records at or near the time of the “activity in question” was being

performed. The “activity in question” is a teacher evaluation. District administrators prepared time records in the first few months of 2006 which documented the costs actually incurred to carry out the eligible mandated teacher evaluation activities. Evaluating and assessing the performance of teachers was ongoing at the time the initial claim documentation was prepared. Therefore this guideline was met.

In addition, the guidelines state that source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. EGUSD’s actual costs are supported by time records and are traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. Therefore, this guideline was met.

2. No District could meet SCO’s initial claim supporting documentation interpretation

To address initial claim situations like the Stull Act program, a broad interpretation was envisioned by the Commission. The guidelines do not say “the specific event or activity in question”, the guidelines say the “event or activity in question.” Without a broader interpretation, no claimant could ever meet this incorrect interpretation of the contemporaneous standard that SCO is applying to EGUSD in this audit. How else could a claimant notified for the first time regarding the Stull Act program at the end of 2005 be able to have or prepare “contemporaneous documentation” for costs incurred from FY 1997/98 through 2004/05? SCO needs to re-examine its position on this issue. If SCO does not re-examine its position, it will create an unfair and illegal result where the handful districts whose initial Stull Act claims were field audited by SCO are penalized while similarly situated claimants get paid.

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In addition, Government Code Section 17558.5((e) states "Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement." None of these exceptions apply to the EGUSD Stull Act audit, SCO simply commenced the audit, decided to postpone the audit and as a result did not complete the audit within two years.

8. Requested Action

EGUSD wants to be reimbursed for its actual cost to comply with this mandate. EGUSD's initial claims were properly documented and supported according to the guidelines and SCO's acceptance of this initial claim documentation would be acceptable to EGUSD. EGUSD has already communicated to SCO regarding data entry errors made on its initial claims.

In the alternative, EGUSD is still willing to provide SCO additional assurance regarding its actual costs of conducting teacher evaluations by conducting a time study as proposed in our letter dated April 8, 2013. This proposal was not made because EGUSD had concerns regarding the adequacy of the documentation supporting its initial claims but was made in order to come to an acceptable resolution of this audit for both parties and to avoid protracted and costly actions before the Office of Administrative Law, the Commission, and/or the courts.

On April 17, 2013, however, SCO rejected EGUSD's time study proposal. SCO's reasoning was arbitrary and EGUSD did not receive the same treatment afforded to another school district that did a poorer job on its documentation. EGUSD was rejected because a minimal amount of its incomplete documentation was accepted by SCO and now EGUSD somehow has to accept the results of this incomplete product. EGUSD requests that SCO reconsider its decision regarding a current time study or conversely, accept the initial claim documentation

Please contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Rich Fagan", with a long horizontal flourish extending to the right.

Rich Fagan
Associate Superintendent of Finance & School Support
Elk Grove Unified School District

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

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

POWAY UNIFIED SCHOOL DISTRICT

Audit Report

STULL ACT PROGRAM

Chapter 498, Statutes of 1983,
and Chapter 4, Statutes of 1999

July 1, 1997, through June 30, 2011



JOHN CHIANG
California State Controller

August 2014



JOHN CHIANG
California State Controller

August 20, 2014

Todd Gutschow, President
Board of Education
Poway Unified School District
14435 Harvest Court
Poway, CA 92064

Dear Mr. Gutschow:

The State Controller's Office audited the costs claimed by Poway Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2011.

The district claimed \$4,161,778 for the mandated program. Our audit found that \$943,147 is allowable and \$3,218,631 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated activities. The State paid the district \$415,123. Allowable costs claimed exceed the amount paid by \$528,024.

If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). The 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 Commission'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, by phone at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/sk

cc: John P. Collins, Ed.D., Superintendent
Poway Unified School District
Malliga Tholandi, Associate Superintendent, Business Support Services
Poway Unified School District
Naomi Sweet, Administrative Assistant II, Finance
Poway Unified School District
Joy Ramiro, Director, Finance
Poway Unified School District
Brent Watson, Executive Director
Business Advisory Services
San Diego County Office of Education
Peter Foggiato, Director
School Fiscal Services Division
California Department of Education
Carol Bingham, Senior Fiscal Policy Advisor
Government Affairs Division
California Department of Education
Thomas Todd, Assistant Program Budget Manager
Education Systems Unit
California Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Poway Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2011.

The district claimed \$4,161,778 for the mandated program. Our audit found that \$943,147 is allowable and \$3,218,631 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated activities. The State paid the district \$415,123. Allowable costs claimed exceed the amount paid by \$528,024.

Background

Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999, added Education Code sections 44660-44665. The legislation provided reimbursement for specific activities related to evaluation and assessment of the performance of "certificated personnel" within each school district, except for those employed in local, discretionary educational programs.

On May 27, 2004, the Commission on State Mandates (Commission) determined that the legislation imposed a state mandate reimbursable under Government Code section 17514.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on September 27, 2005. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

The Commission approved reimbursable activities as follows:

- Evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal laws as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives (Education Code section 44662(b) as amended by Chapter 498, Statutes of 1983).
- Evaluate and assess the performance of certificated instructional employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils toward the state adopted academic content standards as measured by state adopted assessment tests (Education Code section 44662(b) as amended by Chapter 4, Statutes of 1999).
- Assess and evaluate permanent certificated, instructional, and non-instructional employees that perform the requirements of educational programs mandated by state or federal law and receive an unsatisfactory evaluation in the years in which the permanent certificated employee would not have otherwise been evaluated pursuant to Education Code section 44664. The additional

evaluations shall last until the employee achieves a positive evaluation, or is separated from the school district (Education Code section 44664 as amended by Chapter 498, Statutes of 1983).

Objectives, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Stull Act Program for the period of July 1, 1997, through June 30, 2011.

The objectives of our audit were to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The legal authority to conduct this audit is provided by Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted this performance 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. Our audit scope did not assess the efficiency or effectiveness of program operations.

To achieve our audit objectives, we performed the following audit procedures:

- Interviewed employees, completed the internal control questionnaire, and performed a walk-through of the cost components of each claim.
- Traced costs claimed to supporting documentation that showed when the costs were incurred, the validity of such costs, and their relationship to mandated activities.

Conclusion

Our audit found an instance of noncompliance with the requirements outlined above. This instance is described in the accompanying Summary of Program Costs (Schedule 1) and in the Finding and Recommendation section of this report.

For the audit period, Poway Unified School District claimed \$4,161,778 for costs of the Stull Act Program. Our audit found that \$943,147 is allowable and \$3,218,631 is unallowable.

For the fiscal year (FY) 1997-98 claim, the State paid the district \$19,546. Our audit found that \$58,111 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$38,565, contingent upon available appropriations.

For the FY 1998-99 through FY 2007-08 claims, the State made no payment to the district. Our audit found that \$707,875 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

For the FY 2008-09 claim, the State paid the district \$211,391. Our audit found that \$82,364 is allowable. The State will offset \$129,027 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

For the FY 2009-10 claim, the State paid the district \$184,186. Our audit found that \$61,569 is allowable. The State will offset \$122,617 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

For the FY 2010-11 claim, the State made no payment to the district. Our audit found that \$33,228 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$33,228, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on July 9, 2014. Malliga Tholandi, Associate Superintendent, Business Support Services, responded by letter dated July 25, 2014 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of Poway Unified School District, the San Diego County Office of Education, the California Department of Education, 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, CPA
Chief, Division of Audits

August 20, 2014

**Schedule 1—
Summary of Program Costs
July 1, 1997, through June 30, 2011**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 1997, through June 30, 1998</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 224,521	\$ 55,108	\$ (169,413)
Training	—	—	—
Total direct costs	224,521	55,108	(169,413)
Indirect costs	12,237	3,003	(9,234)
Total program costs	<u>\$ 236,758</u>	58,111	<u>\$ (178,647)</u>
Less amount paid by state		(19,546)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 38,565</u>	
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 167,088	\$ 56,190	\$ (110,898)
Training	—	—	—
Total direct costs	167,088	56,190	(110,898)
Indirect costs	7,235	2,433	(4,802)
Total program costs	<u>\$ 174,323</u>	58,623	<u>\$ (115,700)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 58,623</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 326,643	\$ 57,779	\$ (268,864)
Training	—	—	—
Total direct costs	326,643	57,779	(268,864)
Indirect costs	9,995	1,768	(8,227)
Total program costs	<u>\$ 336,638</u>	59,547	<u>\$ (277,091)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 59,547</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 355,176	\$ 60,534	\$ (294,642)
Training	—	—	—
Total direct costs	355,176	60,534	(294,642)
Indirect costs	14,314	2,440	(11,874)
Total program costs	<u>\$ 369,490</u>	62,974	<u>\$ (306,516)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 62,974</u>	
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 411,447	\$ 63,211	\$ (348,236)
Training	—	—	—
Total direct costs	411,447	63,211	(348,236)
Indirect costs	19,091	2,933	(16,158)
Total program costs	<u>\$ 430,538</u>	66,144	<u>\$ (364,394)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 66,144</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 365,399	\$ 64,623	\$ (300,776)
Training	—	—	—
Total direct costs	365,399	64,623	(300,776)
Indirect costs	16,553	2,927	(13,626)
Total program costs	<u>\$ 381,952</u>	67,550	<u>\$ (314,402)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 67,550</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 306,838	\$ 66,573	\$ (240,265)
Training	—	—	—
Total direct costs	306,838	66,573	(240,265)
Indirect costs	15,342	3,329	(12,013)
Total program costs	<u>\$ 322,180</u>	69,902	<u>\$ (252,278)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 69,902</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 360,085	\$ 69,034	\$ (291,051)
Training	—	—	—
Total direct costs	360,085	69,034	(291,051)
Indirect costs	18,617	3,569	(15,048)
Total program costs	<u>\$ 378,702</u>	72,603	<u>\$ (306,099)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 72,603</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 326,394	\$ 73,158	\$ (253,236)
Training	—	—	—
Total direct costs	326,394	73,158	(253,236)
Indirect costs	16,940	3,797	(13,143)
Total program costs	<u>\$ 343,334</u>	76,955	<u>\$ (266,379)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 76,955</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 210,698	\$ 77,144	\$ (133,554)
Training	2,820	2,836	16
Total direct costs	213,518	79,980	(133,538)
Indirect costs	11,850	4,437	(7,413)
Total program costs	<u>\$ 225,368</u>	84,417	<u>\$ (140,951)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 84,417</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 238,589	\$ 82,572	\$ (156,017)
Training	2,434	2,383	(51)
Total direct costs	241,023	84,955	(156,068)
Indirect costs	11,931	4,205	(7,726)
Total program costs	<u>\$ 252,954</u>	89,160	<u>\$ (163,794)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 89,160</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 229,598	\$ 77,428	\$ (152,170)
Training	2,148	1,593	(555)
Total direct costs	231,746	79,021	(152,725)
Indirect costs	9,803	3,343	(6,460)
Total program costs	<u>\$ 241,549</u>	82,364	<u>\$ (159,185)</u>
Less amount paid by state		(211,391)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (129,027)</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 175,637	\$ 58,631	\$ (117,006)
Training	314	185	(129)
Total direct costs	175,951	58,816	(117,135)
Indirect costs	8,235	2,753	(5,482)
Total program costs	<u>\$ 184,186</u>	61,569	<u>\$ (122,617)</u>
Less amount paid by state		(184,186)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (122,617)</u>	
<u>July 1, 2010, through June 30, 2011</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 272,262	\$ 31,772	\$ (240,490)
Training	183	126	(57)
Total direct costs	272,445	31,898	(240,547)
Indirect costs	11,361	1,330	(10,031)
Total program costs	<u>\$ 283,806</u>	33,228	<u>\$ (250,578)</u>
Less amount paid by state		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 33,228</u>	
<u>Summary: July 1, 1997, through June 30, 2011</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 3,970,375	\$ 893,757	\$ (3,076,618)
Training	7,899	7,123	(776)
Total direct costs	3,978,274	900,880	(3,077,394)
Indirect costs	183,504	42,267	(141,237)
Total program costs	<u>\$ 4,161,778</u>	943,147	<u>\$ (3,218,631)</u>
Less amount paid by state		(415,123)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 528,024</u>	

¹ See the Finding and Recommendation section.

Finding and Recommendation

FINDING— Overstated salaries and benefits and related indirect costs

The district claimed \$3,978,274 in salaries and benefits and \$183,504 in related indirect costs for the audit period. We found that \$3,077,394 in salaries and benefits is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated evaluation costs (\$3,076,618) and training costs (\$776). Related indirect costs totaled \$141,237.

The following table summarizes the unallowable salaries and benefits and related indirect costs by fiscal year:

Fiscal Year	Salaries and Benefits			(D)	Total
	(A) Claimed	(B) Allowable	(C) Adjustment [(B)-(A)]	Indirect Costs Adjustment	Audit Adjustment [(C)+(D)]
1997-98	\$ 224,521	\$ 55,108	\$ (169,413)	\$ (9,234)	\$ (178,647)
1998-99	167,088	56,190	(110,898)	(4,802)	(115,700)
1999-2000	326,643	57,779	(268,864)	(8,227)	(277,091)
2000-01	355,176	60,534	(294,642)	(11,874)	(306,516)
2001-02	411,447	63,211	(348,236)	(16,158)	(364,394)
2002-03	365,399	64,623	(300,776)	(13,626)	(314,402)
2003-04	306,838	66,573	(240,265)	(12,013)	(252,278)
2004-05	360,085	69,034	(291,051)	(15,048)	(306,099)
2005-06	326,394	73,158	(253,236)	(13,143)	(266,379)
2006-07	213,518	79,980	(133,538)	(7,413)	(140,951)
2007-08	241,023	84,955	(156,068)	(7,726)	(163,794)
2008-09	231,746	79,021	(152,725)	(6,460)	(159,185)
2009-10	175,951	58,816	(117,135)	(5,482)	(122,617)
2010-11	272,445	31,898	(240,547)	(10,031)	(250,578)
	<u>\$ 3,978,274</u>	<u>\$ 900,880</u>	<u>\$ (3,077,394)</u>	<u>\$ (141,237)</u>	<u>\$ (3,218,631)</u>

Time Log Activities

The time logs determined the time it took district evaluators to perform 11 activities within the teacher evaluation process. The district evaluated permanent, probationary, and temporary certificated instructional teachers. The time log results reported time for meetings, observation, report writing, and other activities within the evaluation process.

The time logs determined it takes district evaluators an average of 3 hours per permanent teacher to complete an evaluation, and an average of 5.42 hours per probationary/temporary teacher to complete an evaluation.

Six of the 11 activities the district identified in its time logs are not reimbursable under the mandate. The six non-reimbursable activities include:

- Conducting a certificated planning conference with the certificated staff member to review his or her goals and objectives;
- Conducting a pre-observation conference with the certificated staff member;
- Conducting a post-observation conference with the certificated staff member;
- Conducting a mid-year evaluation conference with the temporary or probationary certificated staff member;
- Conducting a final evaluation conference with certificated staff member; and
- Discussing STAR results and how to improve instructional abilities with the certificated staff member.

The program's parameters and guidelines do not allow conferences (pre-, post-, and final observation conferences) between the evaluators and teachers, as conferences were required before the enactment of the test claim legislation. Therefore, these activities do not impose a new program or higher level of service.

The parameters and guidelines do not allow reimbursement for discussing STAR results, as this activity is not listed as a reimbursable activity in the parameters and guidelines.

The district's time logs identified an activity described as "Receiving training, inside or outside the district on evaluating certificated staff." We reviewed this information, along with district's additional training documentation, in our Calculation of Allowable Training Costs section.

We determined that the time spent on the following four activities is reimbursable:

- Classroom observations;
- Completing certificated observation form;
- Writing the mid-year evaluation report (temporary or probationary staff member only); and
- Writing the final evaluation report.

The time logs found that it takes the district evaluators an average of 1.52 hours per permanent teacher evaluation and 3.57 hours per probationary/temporary teacher (non-permanent) evaluation to complete allowable activities within the evaluation process. In addition, the time logs supported that it takes the district evaluators an average of 12.93 hours per unsatisfactory teacher evaluation to complete allowable activities within the evaluation process.

Completed Evaluations

The district did not keep track of completed evaluations during the audit period. To support claimed evaluations, we used the data the district gathered from its time logs as a completed teacher evaluations database. We cross-checked the database with the district's employee listings to ensure that teachers were employed at the district each year and that their information was accurate. Once completed, we reviewed the completed teacher evaluations for each fiscal year to ensure that only eligible evaluations were counted for reimbursement. The parameters and guidelines allow reimbursement for those evaluations conducted for certificated instructional personnel who perform the requirements of education programs mandated by state or federal law during specific evaluation periods.

The following table shows evaluations identified that are not reimbursable under the mandated program:

<u>Fiscal Year</u>	<u>Number of Completed Evaluations</u>		
	<u>District- Provided</u>	<u>Audited</u>	<u>Difference</u>
2006-07	508	535	27
2007-08	539	555	16
2008-09	559	459	(100)
2009-10	552	426	(126)
2010-11	165	163	(2)
Totals	<u>2,323</u>	<u>2,138</u>	<u>(185)</u>

The non-reimbursable evaluations included the following:

- Assistant principals, directors, librarians, nurses, coordinators, program specialists, psychologists, speech therapists, staff developers, and Teacher on Special Assignment (TOSA) employees who are not certificated instructional employees;
- Adult education, hourly, and ROTC teachers who do not perform the requirements of the program that is mandated by state or federal law;
- Teachers claimed multiple times in one school year;
- Permanent biannual teachers claimed every year rather than every other year; and
- Permanent five-year teachers claimed multiple times in a five-year period rather than once every five years.

Calculation of Allowable Evaluation Costs

To arrive at allowable salaries and benefits for “evaluation activities” from fiscal year (FY) 2006-07 through FY 2010-11, we multiplied the number of allowable evaluations by allowable hours per evaluation and claimed productive hourly rates.

For the remaining years, we used the data for FY 2006-07 as the “base” year. We applied an implicit price deflator to total allowable evaluation activities costs in FY 2006-07 to determine allowable evaluation activities costs for FY 1997-98 through FY 2005-06.

The following table summarizes allowable evaluation costs by fiscal year.

Fiscal Year	Evaluation activities		
	Claimed	Allowable	Audit Adjustment
1997-98	\$ 224,521	\$ 55,108	\$ (169,413)
1998-99	167,088	56,190	(110,898)
1999-2000	326,643	57,779	(268,864)
2000-01	355,176	60,534	(294,642)
2001-02	411,447	63,211	(348,236)
2002-03	365,399	64,623	(300,776)
2003-04	306,838	66,573	(240,265)
2004-05	360,085	69,034	(291,051)
2005-06	326,394	73,158	(253,236)
2006-07	210,698	77,144	(133,554)
2007-08	238,589	82,572	(156,017)
2008-09	229,598	77,428	(152,170)
2009-10	175,637	58,631	(117,006)
2010-11	272,262	31,772	(240,490)
Total	<u>\$ 3,970,375</u>	<u>\$ 893,757</u>	<u>\$ (3,076,618)</u>

We then applied the applicable indirect cost rates to allowable evaluation activities to calculate allowable indirect costs of \$41,912 for this component.

Calculation of Allowable Training Costs

The district claimed training hours from FY 2006-07 through FY 2010-11, totaling \$7,899 for the audit period. We found that \$7,123 in training costs is reimbursable under the mandate and \$776 is not reimbursable. The primary reason for the non-reimbursable costs was insufficient supporting documentation. The district did not provide sufficient documentation to support the costs related to the one-time activity of training staff on the implementation of the reimbursable activities listed in the parameters and guidelines.

The following table summarizes claimed, allowable, and unallowable salaries and benefits related to training costs by fiscal year using the claimed PHRs:

Fiscal Year	Training		Audit
	Claimed	Allowable	Adjustment
2006-07	\$ 2,820	\$ 2,836	\$ 16
2007-08	2,434	2,383	(51)
2008-09	2,148	1,593	(555)
2009-10	314	185	(129)
2010-11	183	126	(57)
Total	<u>\$ 7,899</u>	<u>\$ 7,123</u>	<u>\$ (776)</u>

We applied the applicable indirect cost rates to allowable training costs to calculate allowable indirect costs of \$355 for this component.

The parameters and guidelines (section IV.A.1) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives.

Reimbursement for this activity is limited to:

- a. Reviewing the employee's instructional techniques and strategies and adherence to curricular objectives, and
- b. Including in the written evaluation of the certificated instructional employees the assessment of these factors during the following evaluation periods:
 - o Once each year for probationary certificated employees;
 - o Every other year for permanent certificated employees; and
 - o Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV.A.2) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils towards the state adopted academic content standards as measured by state adopted assessment tests.

Reimbursement for this activity is limited to:

- a. Reviewing the results of the Standardized Testing and Reporting test as it reasonably relates to the performance of those certificated employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11, and

- b. Including in the written evaluation of those certificated employees the assessment of the employee's performance based on the Standardized Testing and Reporting results for the pupils they teach during the evaluation periods specified in Education Code section 44664, and described below:
- Once each year for probationary certificated employees;
 - Every other year for permanent certificated employees; and
 - Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV.C—Training) state that training staff on implementing the reimbursable activities listed in Section IV of the parameters and guidelines is reimbursable as a one-time activity for each employee.

The parameters and guidelines (section IV—Reimbursable Activities) also state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Recommendation

Commencing in FY 2012-13, the district elected to participate in a block grant program, pursuant to Government Code section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of the block grant program, we recommend that the district ensure that claimed costs are based on actual costs, are for activities reimbursable under the program's parameters and guidelines, and are supported by contemporaneous source documentation.

District's Response

PART 1. TIME STUDY ACTIVITIES

Using time study forms prepared by our mandate consultant, District staff evaluators recorded the time spent over the course of the year-long process to evaluate certificated staff during FY 2006-07 through FY 2010-11. The annual cost of the evaluation process is based on the average time to implement eleven different components of the annual employee evaluation process, multiplied by the number of evaluations performed each year, and then multiplied by the average productive

hourly rates (salary and benefits) for the evaluators. For the eleven components, the total average time to complete the evaluation process based on the District time study documents and the audited allowable times are as follows:

Evaluation <u>Type</u>	District Ave. Hours <u>Time Study</u>	Audited Ave. Hours <u>Allowed</u>
Permanent	3.0	1.52
Probation/Temporary	5.42	3.57
Unsatisfactory	n/a	12.93

The reported average time for each of the eleven evaluation activities was calculated by the auditor. At this time, the District has no objection to the audited average District time for each of the activities. The District does disagree with the audited total time which excludes six activities.

The Six Non-Reimbursable Activities

The draft audit report states six of the eleven activities identified in the time study are not reimbursable:

1. Goals and objectives conference
2. Pre-observation conference
5. Post-observation conference
6. Mid-year evaluation conference
9. Final evaluation conference
10. Discussing STAR results

A seventh activity, training (11), was removed from the time study and separately adjusted.

The draft audit report states that conferences between the evaluators and evaluated person are not reimbursable because they were required before the enactment of the test claim legislation and thus do not impose a new program or higher level of service. The District disagrees with this disallowance. The mandate reimburses the new program requirement to “evaluate and assess” which necessarily involves a comprehensive process. The conferences are one part of a continuum of evaluation and assessment steps, none of which individually completes the mandate. The conferences and related tasks are effective and efficient methods to evaluate and assess employees and necessary to communicate the findings of the evaluation to the employee. Whether the conferences in general were required as a matter of law before the Stull Act is a statewide issue for the Commission on State Mandates.

The Four Allowed Activities

The draft audit report states that four of the eleven activities identified by the district are reimbursable:

3. Classroom observations (formal and informal);
4. Observation form preparation

7. Mid-year evaluation report preparation
8. Final evaluation report.

The District agrees that these activities are reimbursable.

SCO's Comments

Time Study Activities

Our finding and recommendation are unchanged. The conferences between the teachers and evaluators are non-reimbursable activities.

The district states in its response that “the mandate reimburses the new program requirement to ‘evaluate and assess’ which necessarily involves a comprehensive process.” We disagree. Not all activities from the evaluation process are reimbursable. The mandate reimburses only those activities that impose a new requirement or higher level of service for the agencies.

The program’s parameters and guidelines (sections IV.A.1, IV.A.2, and IV.B.1) specify that reimbursement is limited to only those activities outlined in each section. Section IV.B.1 identifies reimbursable evaluation conferences only for those instances in which an unsatisfactory evaluation took place for certificated instructional or non-instructional personnel in those years in which the employee would not have otherwise been evaluated.

The district claimed costs for the conferences resulting from evaluations completed under sections IV.A.1 and IV.A.2 of the parameters and guidelines. Sections IV.A.1 and IV.A.2 do not identify evaluation conferences or any other types of conferences as reimbursable activities.

Furthermore, the Commission found in its statement of decision that conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation.

Under prior law, the evaluation was to be prepared in writing and a copy of the evaluation was to be given to the employee. A meeting was to be held between the certificated employee and the evaluator to discuss the evaluation and assessment. The Commission indicated in its statement of decision document that:

...the 1975 test claim legislation did not amend the requirements in Former Education Code sections 13488 and 13489 to prepare written evaluations of certificated employees, receive responses to those evaluations, and conduct a meeting with the certificated employee to discuss the evaluation...

Furthermore, the 1983 test claim statute still requires school districts to prepare the evaluation in writing, to transmit a copy to the employee, and to conduct a meeting with the employee to discuss the evaluation and assessment. These activities are not new.

However, the 1983 test claim statute amended the evaluation requirements by adding two new evaluation factors relating to 1) the instructional techniques and strategies used by the employee, and 2) the employee's adherence to curricular objectives. The Commission found that Education Code section 44662, subdivision (b), as amended by Statutes of 1983, Chapter 498, imposed a new requirement on school districts to:

...evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives.

Reimbursement is limited to the additional requirements imposed by the amendments. The additional requirements include the review of the employee's instructional techniques and strategies and adherence to curricular objectives, and to include in the written evaluation of the certificated instructional employees the assessment of only these factors. Conference activities do not impose a new program or higher level of service.

District's Response

PART 2. COMPLETED AND ALLOWABLE EVALUATIONS

A. Time Study (FY 2006-07 through FY 2010-11)

The District has no ongoing database of names and position information for the evaluations conducted each fiscal year retroactive to FY 1997-98 (none was required by the claiming instructions). This information is available from the time study form for each evaluation conducted from FY 2006-07 through FY 2010-11. The auditor sorted the time study information by fiscal year and teacher name, and removed "unallowable evaluations": non-instructional employees, unallowable job titles, duplicates, and evaluations not found during field work. "Unsatisfactory evaluations" were removed so a separate time average could be applied. The auditor provided the following table of modifications to the provided time study universe:

Evaluations form time logs	2,323
Add: Evaluations found during testing	<u>138</u>
Total evaluations	2,461
Less:	
Non-instructional employees	39
Unallowable job titles	8
Duplicates	243
No evaluation found during testing	14
Group evaluation	<u>19</u>
Total audited allowable evaluations (2,133) routine and 5 unsatisfactory)	<u>323</u> 2,138

The draft audit report disallows about 13% (323) of the 2,461 evaluations included in the time study. The draft audit report states these evaluations were disallowed for five reasons:

1. Assistant principals, directors, librarians, nurses, coordinators, program specialists, and Teachers on Special Assignment (TOSA) employees who are not certificated instructional employees.

This category of 39 disallowed evaluations comprises about 2% of the evaluations included in the time study. The parameters and guidelines states that the mandate is to evaluate the performance of “certificated instructional employees.” All certificated personnel are “instructional” personnel even if some are not classroom teachers. The audit report does not indicate how these other certificated personnel are not implementing the “curricular objectives.” The District does agree that the portion of the mandate relating to the evaluation of compliance with the testing assessment standards (the STAR component) is limited to classroom teachers because the parameters and guidelines specifically states “employees that teach” specified curriculum. A Commission on State Mandates decision will be needed since this is an issue of statewide significance relevant to all Stull Act audits.

2. Adult education, hourly, and ROTC teachers who do not perform the requirements of the program that is mandated by state or federal law.

This category of 8 disallowed evaluations comprises less than 1% of the evaluations included in the time study. For purposes of the Stull Act reimbursement, adult education teachers are properly excluded from the total allowed for reimbursement since they are not provided K-12 instruction. However, the draft audit report does not state a basis to exclude the other instructors from the time study.

3. Teacher evaluations claimed multiple times in one school year.

This category of 243 disallowed evaluations comprises about 10% of the evaluations included in the time study. Potential and legitimate “duplicate” evaluations generally occur as a result of an employee transferring to another school during the evaluation cycle, or a change in employment status of the employee. The District agrees that for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each employee within the annual cycle.

4. Permanent biannual teacher evaluations claimed every year rather than every other year.

This category was not separately identified by the audit. The District has particular reasons for performing an evaluation of some permanent teachers more often than biannually. However, for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.

5. Permanent five-year teachers claimed multiple times in a five-year period rather than once every five years.

This category was not separately identified by the audit. The District has particular reasons for performing an evaluation of some permanent teachers more often than every five years. However, for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each permanent employee every fifth year after the employee attains fifth-year permanent status.

There are two other adjustment reasons not addressed by the draft audit report:

6. No evaluation found during testing

This category of 14 disallowed evaluations comprises less than 1% of the evaluations included in the time study. These disallowances appear to result when a time study form from an employee exists but no evaluation form was found in the employee file. The District asserts that the time study form is sufficient documentation that the evaluation occurred.

7. Group evaluation

This category of 19 disallowed evaluations comprises less than 1% of the evaluations included in the time study. The draft audit report does not state a basis to exclude this type of evaluation from the time study.

SCO's Comments

Completed and Allowable Evaluations – Time Study (FY 2006-07 through FY 2010-11)

Our finding and recommendation are unchanged.

1. Assistant principals, directors, librarians, nurses, coordinators, program specialists, and Teachers on Special Assignment (TOSA) employees who are not certificated instructional employees.

The district states that “All certificated personnel are ‘instructional’ personnel even if some are not classroom teachers.” We disagree.

The language of the parameters and guidelines and the Commission statement of decision address the difference between certificated instructional employees and certificated non-instructional employees.

In its statement of decision, the Commission identifies instructional employees as teachers, and non-instructional employees as principals and various administrators. The Commission further states that the test claim legislation, as it relates to evaluation and assessment of certificated non-instructional employees, does not constitute a new program or higher level of service.

In addition, the parameters and guidelines clearly identify reimbursable components and activities as they relate to certificated instructional and certificated non-instructional personnel. Our draft report identifies a finding related to the component of evaluating instructional techniques and strategies and adherence to curricular objectives for the certificated instructional employees. The intent of this component is to evaluate the elements of classroom instruction. Assistant principals, directors, librarians, nurses, coordinators, program specialists, and TOSAs do not provide classroom instruction and are considered “non-instructional” certificated personnel.

2. *Adult education, hourly, and ROTC teachers who do not perform the requirements of the program that is mandated by state or federal law.*

Regarding the issue of adult education teachers, the district states that they are “properly excluded from the total allowed for reimbursement. . . .” However, the district also states that “the draft audit report does not state a basis to exclude the other instructors from the time study.” The hourly teacher was excluded because former Education Code section 13489 was amended (in 1973) to exclude hourly teachers from the requirement to evaluate and assess on a continuing basis. The ROTC teachers were excluded because, per Education Code 51750, the establishment of a school course in military science and tactics is optional, and not a required course of study for any student. Therefore, the ROTC course is not mandated.

3. *Teacher evaluations claimed multiple times in one school year.*

The district agrees that “only one complete evaluation should be counted for each employee within the annual cycle. . . .”

4. *Permanent biannual teacher evaluations claimed every year rather than every other year.*

The district agrees that “only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.”

5. *Permanent five-year teachers claimed multiple times in a five-year period rather than once every five years.*

The district agrees that “only one complete evaluation should be counted for each permanent employee every fifth year after the employee attains fifth-year permanent status.”

6. *No evaluation found during testing*

The district asserts that the “time study form is sufficient documentation that the evaluation occurred.” We disagree.

During the fieldwork portion of the audit, we selected a sample of evaluations to test for compliance with the parameters and guidelines. Our review of the tested sample found fourteen evaluations that could not be located by the district. We excluded those fourteen evaluations from the total allowable population.

7. *Group evaluation*

During fieldwork, we found that an evaluator completed only one evaluation for twenty different employees. However, these employees were each listed separately in the total population of completed evaluations. Since we found evidence that these employees were part of a single evaluation, we only allowed one evaluation.

District's Response

PART 2. COMPLETED AND ALLOWABLE EVALUATIONS

B. Extrapolation of Prior Years (FY 1997-98 through FY 2005-06)

In the absence of the previously mentioned database of the number of evaluations conducted each fiscal year, the audit used the cost date for FY 2006-07 as a "base" year and applied an Implicit Price Deflator to total allowable evaluation costs for FY 2006-07 to determine allowable evaluation costs for each of FY 1997-98 through FY 2005-06.

The District believes that this extrapolation method overlooks the fact that the number of staff evaluated during these prior years would have been larger than those in later years. The audit uses averages for the years 1997-98 thru 2005-06 of 309 permanent, 115 probationary and temporary, and 1 unsatisfactory evaluation per year (425 total), based upon the time study results for the period 2006-07 thru 2010-11. This represents about 30% of the District teachers for those years. If the same percentage were applied to prior years, there would be a minimum of 413 permanent, 128 probationary and temporary evaluations for a total of 541 evaluations per year for the period 1997-98 thru 2005-06. The District is continuing its work on this comparative data and will present it in the incorrect reduction claim.

SCO's Comments

Completed and Allowable Evaluations – Extrapolation of Prior Years (FY 1997-98 through FY 2005-06)

Our finding and recommendation are unchanged.

The district asserts that the extrapolation method used for this audit "overlooks the fact that the number of staff evaluated during these prior years would have been larger than those in later years." The district has not provided evidence to support their assertion, but says it will provide this comparative data in the incorrect reduction claim.

District's Response

PART 3. TRAINING COSTS

The District claimed training time for staff during the time study period (FY 2006-07 through FY 2010-11) totaling \$7,899. The draft audit report determined that \$7,123 is reimbursable and \$776 is not because some of the same district employees were claimed for more than one fiscal year. The District disagrees with this disallowance. Meetings with the principals and other evaluators to commence the annual evaluation cycle are reasonable and necessary when the collective bargaining contract or the District evaluation process changes. As a separate issue, the audit should include training costs in the prior year extrapolation process.

SCO’s Comments

Training Costs

Our finding and recommendation are unchanged.

The district disagrees with the unallowable duplicate training hours claimed for the same employees. The district states that:

Meetings with the principals and other evaluators to commence the annual evaluation cycle are reasonable and necessary when the collective bargaining contract or the District evaluation process changes.

The parameters and guidelines state that the district may claim reimbursement to “train staff on implementing the reimbursable activities” and that training is reimbursable as a “one-time activity for each employee.”

The district believes that the meetings with the principals and other evaluators are “reasonable and necessary” activities. However, the reimbursement is limited to only those activities outlined in the parameters and guidelines (section IV.C).

The district also believes that training costs should have been included in the prior year extrapolation process. We disagree. Training costs are a one-time activity, for which the district did not provide any supporting documentation to verify compliance with the parameters and guidelines in the years prior to FY 2006-07.

**OTHER ISSUE—
Public Records
Request**

The district’s response included other comments related to the mandates cost claims. The district’s comments and SCO’s response are presented below.

District’s Response

Pursuant to Government Code Section 6253, the District requests copies of all audit work papers in support of the audit findings. The District requests that the Controller provide the District any and all written audit instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings.

SCO’s Comment

The SCO will respond to the district’s request in a separate letter.

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

BOARD OF EDUCATION
Kimberley Beatty
Marc Davis
Todd Gutschow
Andrew Patapow
Penny Ranftle

SUPERINTENDENT
John P. Collins, Ed.D.



POWAY UNIFIED SCHOOL DISTRICT

BUSINESS SUPPORT SERVICES

Malliga Tholandi
Associate Superintendent
mtholandi@powayusd.com

858-521-2778
FAX 858-485-1388

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

July 25, 2014

Mr. Jim L. Spano, Chief
Mandated Costs Audits Bureau
Division of Audits
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

Re: Poway Unified School District
Stull Act Mandate Audit
FY 1997-98 through FY 2010-11

Dear Mr. Spano:

This letter is the response of the Poway Unified School District to the draft audit report dated July 9, 2014, received by the District on July 16, 2014, for the above-referenced program and fiscal years, transmitted by the letter from Jeffrey V. Brownfield, Chief, Division of Audits, State Controller's Office.

The District appreciated the opportunity to utilize a time study of the mandate program activities to replace the original documentation for the historic claim years. The time study is a reasonable method to fulfill the Controller's expectations for cost accounting and documentation. However, the District will file an incorrect reduction claim due to the limited scope of activities approved for reimbursement. The District disagrees with the Controller's interpretation of the Stull Act legislation and the test claim findings. From the discussion at the audit entrance and exit conferences, as well as the results of previous audits at other districts, it is clear that this disagreement cannot be resolved at this point. A Commission on State Mandates decision will be needed since these are issues of statewide significance relevant to all Stull Act audits.

Findings: Overstated salaries and benefits and related indirect costs

The District claimed \$3,978,274 in salaries and benefits and \$183,504 in related indirect costs for the audit period. The audit determined that \$3,077,394 in salaries and benefits are unallowable evaluation costs (\$3,076,618) and training costs (\$776). Related unallowable indirect costs totaled \$141,237.

PART 1. TIME STUDY ACTIVITIES

Using time study forms prepared by our mandate consultant, District staff evaluators recorded the time spent over the course of the year-long process to evaluate certificated staff during FY 2006-07 through FY 2010-11. The annual cost of the evaluation process is based on the average time to implement eleven different components of the annual employee evaluation process, multiplied by the number of evaluations performed each year, and then multiplied by the average productive hourly rates (salary and benefits) for the evaluators. For the eleven components, the total average time to complete the evaluation process based on the District time study documents and the audited allowable times are as follows:

<u>Evaluation Type</u>	<u>District Ave. Hours Time Study</u>	<u>Audited Ave. Hours Allowed</u>
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Unsatisfactory	n/a	12.93

The reported average time for each of the eleven evaluation activities was calculated by the auditor. At this time, the District has no objection to the audited average District time for each of the activities. The District does disagree with the audited total time which excludes six activities.

The Six Non-Reimbursable Activities

The draft audit report states six of the eleven activities identified in the time study are not reimbursable:

1. Goals and objectives conference
2. Pre-observation conference
5. Post-observation conference
6. Mid-year evaluation conference
9. Final evaluation conference
10. Discussing STAR results

A seventh activity, training (11), was removed from the time study and separately adjusted.

The draft audit report states that conferences between the evaluators and evaluated person are not reimbursable because they were required before the enactment of the test claim legislation and thus do not impose a new program or higher level of service. The District disagrees with this disallowance. The mandate reimburses the new program requirement to "evaluate and assess" which necessarily involves a comprehensive process. The conferences are one part of a continuum of evaluation and assessment steps, none of which individually completes the mandate. The conferences and related tasks are effective and efficient methods to evaluate and assess employees and necessary to communicate the findings of the evaluation to the employee. Whether the conferences in general were required as a matter of law before the Stull Act is a statewide issue for the Commission on State mandates.

The Four Allowed Activities

The draft audit report states that four of the eleven activities identified by the district are reimbursable:

3. Classroom observations (formal and informal);
4. Observation form preparation
7. Mid-year evaluation report preparation
8. Final evaluation report.

The District agrees that these activities are reimbursable.

PART 2. COMPLETED AND ALLOWABLE EVALUATIONS

A. Time Study (FY 2006-07 through FY 2010-11)

The District has no ongoing database of names and position information for the evaluations conducted each fiscal year retroactive to FY 1997-98 (none was required by the claiming instructions). This information is available from the time study form for each evaluation conducted from FY 2006-07 through FY 2010-11. The auditor sorted the time study information by fiscal year and teacher name, and removed "unallowable evaluations": non-instructional employees, unallowable job titles, duplicates, and evaluations not found during field work. "Unsatisfactory evaluations" were removed so a separate time average could be applied. The auditor provided the following table of modifications to the provided time study universe:

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Add: Evaluations found during testing		<u>138</u>
Total evaluations		2,461
Less:		
Non-instructional employees	39	
Unallowable job titles	8	
Duplicates	243	
No evaluation found during testing	14	
Group evaluation	<u>19</u>	<u>323</u>
Total audited allowable evaluations (2,133 routine and 5 unsatisfactory)		2,138

The draft audit report disallows about 13% (323) of the 2,461 evaluations included in the time study. The draft audit report states these evaluations were disallowed for five reasons:

1. Assistant principals, directors, librarians, nurses, coordinators, program specialists, and Teachers on Special Assignment (TOSA) employees who are not certificated instructional employees.

This category of 39 disallowed evaluations comprises about 2% of the evaluations included in the time study. The parameters and guidelines state that the mandate is to evaluate the performance of "certificated instructional employees." All certificated personnel are "instructional" personnel even if some are not classroom teachers. The audit report does not indicate how these other certificated personnel are not implementing the "curricular objectives." The District does agree that the portion of the mandate relating to the evaluation of compliance with the testing assessment standards (the STAR component) is limited to classroom teachers because the parameters and guidelines specifically state "employees that teach" specified curriculum. A Commission on State Mandates decision will be needed since this is an issue of statewide significance relevant to all Stull Act audits.

2. Adult education, hourly, and ROTC teachers who do not perform the requirements of the program that is mandated by state or federal law.

This category of 8 disallowed evaluations comprises less than 1% of the evaluations included in the time study. For purposes of the Stull Act reimbursement, adult education teachers are properly excluded from the total allowed for reimbursement since they are not providing K-12 instruction. However, the draft audit report does not state a basis to exclude the other instructors from the time study.

3. Teacher evaluations claimed multiple times in one school year.

This category of 243 disallowed evaluations comprises about 10% of the evaluations included in the time study. Potential and legitimate "duplicate" evaluations generally occur as a result of an employee transferring to another school during the evaluation cycle, or a change in employment status of the employee. The District agrees that for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each employee within the annual cycle.

4. Permanent biannual teacher evaluations claimed every year rather than every other year.

This category was not separately identified by the audit. The District has particular reasons for performing an evaluation of some permanent teachers more often than biannually. However, for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.

5. Permanent five-year teachers claimed multiple times in a five-year period rather than once every five years.

This category was not separately identified by the audit. The District has particular reasons for performing an evaluation of some permanent teachers more often than every five years. However, for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each permanent employee every fifth year after the employee attains fifth-year permanent status.

There are two other adjustment reasons not addressed by the draft audit report:

6. No evaluation found during testing

This category of 14 disallowed evaluations comprises less than 1% of the evaluations included in the time study. These disallowances appear to result when a time study form for an employee exists but no evaluation form was found in the employee file. The District asserts that the time study form is sufficient documentation that the evaluation occurred.

7. Group evaluation

This category of 19 disallowed evaluations comprises less than 1% of the evaluations included in the time study. The draft audit report does not state a basis to exclude this type of evaluation from the time study.

B. Extrapolation of Prior Years (FY 1997-98 through FY 2005-06)

In the absence of the previously mentioned database of the number of evaluations conducted each fiscal year, the audit used the cost data for FY 2006-07 as a "base" year and applied an Implicit Price Deflator to total allowable evaluation costs for FY 2006-07 to determine allowable evaluation costs for each of FY 1997-98 through FY 2005-06.

The District believes that this extrapolation method overlooks the fact that the number of staff evaluated during these prior years would have been larger than those in later years. The audit uses averages for the years 1997-98 thru 2005-06 of 309 permanent, 115 probationary and temporary, and 1 unsatisfactory evaluation per year (425 total), based upon the time study results for the period 2006-07 thru 2010-11. This represents about 30% of the District teachers for those years. If the same percentage were applied to the prior years, there would be a minimum of 413 permanent, 128 probationary and temporary evaluations for a total of 541 evaluations per year for the period 1997-98 thru 2005-06. The District is continuing its work on this comparative data and will present it in the incorrect reduction claim.

PART 3. TRAINING COSTS

The District claimed training time for staff during the time study period (FY 2006-07 through FY 2010-11) totaling \$7,899. The draft audit report determined that \$7,123 is reimbursable and \$776 is not because some of the same district employees were claimed for more than one fiscal year. The District disagrees with this disallowance. Meetings with the principals and other evaluators to commence the annual evaluation cycle are reasonable and necessary when the collective bargaining contract or the District evaluation process changes. As a separate issue, the audit should include training costs in the prior year extrapolation process.

Public Records Request

Pursuant to Government Code Section 6253, the District requests copies of all audit work papers in support of the audit findings. The District requests that the Controller provide the District any and all written audit instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings.

Sincerely,



Malliga Tholandi
Associate Superintendent, Business Support Services
Poway Unified School District

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

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

NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT

Audit Report

STULL ACT PROGRAM

Chapter 498, Statutes of 1983,
and Chapter 4, Statutes of 1999

July 1, 1997, through June 30, 2011



JOHN CHIANG
California State Controller

May 2014



JOHN CHIANG
California State Controller

May 27, 2014

Margarita Rios, President
Board of Education
Norwalk-La Mirada Unified School District
12820 Pioneer Boulevard
Norwalk, CA 90650

Dear Ms. Rios:

The State Controller's Office audited the costs claimed by Norwalk-La Mirada Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2011.

The district claimed \$4,366,931 for the mandated program. Our audit found that \$751,351 is allowable and \$3,615,580 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for estimated costs and non-mandated activities, and misstated productive hourly rates. The State paid the district \$859,122. The amount paid exceeds allowable costs claimed by \$107,771.

If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The 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, by phone at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/mh

cc: Ruth Pérez, Ed.D, Superintendent
Norwalk-La Mirada Unified School District
Estuardo Santillan, Assistant Superintendent
Business Services
Norwalk-La Mirada Unified School District
Manuel Cardoso, Director of Fiscal Services
Norwalk-La Mirada Unified School District
Wayne Shannon, Assistant Superintendent
Human Resources
Norwalk-La Mirada Unified School District
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Norwalk-La Mirada Unified School District for the legislatively mandated Stull Act Program (Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999) for the period of July 1, 1997, through June 30, 2011.

The district claimed \$4,366,931 for the mandated program. Our audit found that \$751,351 is allowable and \$3,615,580 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for estimated costs and non-mandated activities, and misstated productive hourly rates. The State paid the district \$859,122. The amount paid exceeds allowable costs claimed by \$107,771.

Background

Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999, added Education Code sections 44660-44665. The legislation provided reimbursement for specific activities related to evaluation and assessment of the performance of "certificated personnel" within each school district, except for those employed in local, discretionary educational programs.

On May 27, 2004, the Commission on State Mandates (CSM) determined that the legislation imposed a state mandate reimbursable under Government Code section 17514.

The program's parameters and guidelines establish the State mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on September 27, 2005. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

The Commission approved reimbursable activities as follows:

- Evaluate and assess the performance of certificated instructional employees who perform the requirements of educational programs mandated by state or federal laws as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives (Education Code section 44662(b) as amended by Chapter 498, Statutes of 1983).
- Evaluate and assess the performance of certificated instructional employees who teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils toward the state adopted academic content standards as measured by state adopted assessment tests (Education Code section 44662(b) as amended by Chapter 4, Statutes of 1999).

- Assess and evaluate permanent certificated, instructional, and non-instructional employees who perform the requirements of educational programs mandated by state or federal law and receive an unsatisfactory evaluation in the years in which the permanent certificated employee would not have otherwise been evaluated pursuant to Education Code section 44664. The additional evaluations shall last until the employee achieves a positive evaluation, or is separated from the school district (Education Code section 44664 as amended by Chapter 498, Statutes of 1983).

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Stull Act Program for the period of July 1, 1997, through June 30, 2011.

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.

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. Except for the issue noted below, 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 found an instance of noncompliance with the requirements outlined above. This instance is described in the accompanying Summary of Program Costs (Schedule 1) and in the Finding and Recommendation section of this report.

For the audit period, Norwalk-La Mirada Unified School District claimed \$4,366,931 for costs of the Stull Act Program. Our audit found that \$751,351 is allowable and \$3,615,580 is unallowable.

For the fiscal year (FY) 1997-98 claim, the State paid the district \$9,297. Our audit found that \$35,091 is allowable. The State will pay the allowable costs claimed that exceed the amount paid, totaling \$25,794, contingent upon available appropriations.

For the FY 1998-99 through FY 2007-08 claims, the State made no payments to the district. Our audit found that \$541,689 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

For the FY 2008-09 claim, the State paid the district \$566,879. Our audit found that \$55,894 is allowable. The State will offset \$510,985 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

For the FY 2009-10 claim, the State paid the district \$281,946. Our audit found that \$56,036 is allowable. The State will offset \$225,910 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

For the FY 2010-11 claim, the State paid the district \$1,000. Our audit found that \$62,641 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$61,641, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on April 28, 2014. Estuardo Santillan, Assistant Superintendent, Business Services, responded by letter dated May 8, 2014 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of Norwalk-La Mirada Unified School District, the Los Angeles County Office of Education, the California Department of Education, 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, CPA
Chief, Division of Audits

May 27, 2014

**Schedule 1—
Summary of Program Costs
July 1, 1997, through June 30, 2011**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 1997, through June 30, 1998</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 104,662	\$ 32,615	\$ (72,047)
Training	—	—	—
Total direct costs	104,662	32,615	(72,047)
Indirect costs	7,944	2,476	(5,468)
Total program costs	<u>\$ 112,606</u>	35,091	<u>\$ (77,515)</u>
Less amount paid by the State		(9,297)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 25,794</u>	
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 112,463	\$ 37,372	\$ (75,091)
Training	—	—	—
Total direct costs	112,463	37,372	(75,091)
Indirect costs	8,626	2,866	(5,760)
Total program costs	<u>\$ 121,089</u>	40,238	<u>\$ (80,851)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 40,238</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 197,347	\$ 40,444	\$ (156,903)
Training	—	—	—
Total direct costs	197,347	40,444	(156,903)
Indirect costs	13,518	2,770	(10,748)
Total program costs	<u>\$ 210,865</u>	43,214	<u>\$ (167,651)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 43,214</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 232,354	\$ 54,316	\$ (178,038)
Training	—	—	—
Total direct costs	232,354	54,316	(178,038)
Indirect costs	15,684	3,666	(12,018)
Total program costs	<u>\$ 248,038</u>	57,982	<u>\$ (190,056)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 57,982</u>	
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 256,963	\$ 60,198	\$ (196,765)
Training	—	—	—
Total direct costs	256,963	60,198	(196,765)
Indirect costs	17,371	4,070	(13,301)
Total program costs	<u>\$ 274,334</u>	64,268	<u>\$ (210,066)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 64,268</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 289,883	\$ 51,056	\$ (238,827)
Training	—	—	—
Total direct costs	289,883	51,056	(238,827)
Indirect costs	21,509	3,788	(17,721)
Total program costs	<u>\$ 311,392</u>	54,844	<u>\$ (256,548)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 54,844</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 304,642	\$ 54,838	\$ (249,804)
Training	—	—	—
Total direct costs	304,642	54,838	(249,804)
Indirect costs	21,995	3,959	(18,036)
Total program costs	<u>\$ 326,637</u>	58,797	<u>\$ (267,840)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 58,797</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 339,664	\$ 55,295	\$ (284,369)
Training	—	—	—
Total direct costs	339,664	55,295	(284,369)
Indirect costs	12,839	2,090	(10,749)
Total program costs	<u>\$ 352,503</u>	57,385	<u>\$ (295,118)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 57,385</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 378,436	\$ 52,331	\$ (326,105)
Training	1,898	1,872	(26)
Total direct costs	380,334	54,203	(326,131)
Indirect costs	12,942	1,854	(11,088)
Total program costs	<u>\$ 393,276</u>	56,057	<u>\$ (337,219)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 56,057</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 421,281	\$ 52,503	\$ (368,778)
Training	—	—	—
Total direct costs	421,281	52,503	(368,778)
Indirect costs	23,002	2,867	(20,135)
Total program costs	<u>\$ 444,283</u>	55,370	<u>\$ (388,913)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 55,370</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 202,836	\$ 48,925	\$ (153,911)
Training	2,227	1,746	(481)
Total direct costs	205,063	50,671	(154,392)
Indirect costs	11,586	2,863	(8,723)
Total program costs	<u>\$ 216,649</u>	53,534	<u>\$ (163,115)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 53,534</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 617,697	\$ 52,952	\$ (564,745)
Training	1,274	459	(815)
Total direct costs	618,971	53,411	(565,560)
Indirect costs	28,782	2,483	(26,299)
Total program costs	<u>\$ 647,753</u>	55,894	<u>\$ (591,859)</u>
Less amount paid by the State		(566,879)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (510,985)</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 273,506	\$ 54,240	\$ (219,266)
Training	175	153	(22)
Total direct costs	273,681	54,393	(219,288)
Indirect costs	8,265	1,643	(6,622)
Total program costs	<u>\$ 281,946</u>	56,036	<u>\$ (225,910)</u>
Less amount paid by the State		(281,946)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (225,910)</u>	
<u>July 1, 2010, through June 30, 2011</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 406,534	\$ 59,840	\$ (346,694)
Training	—	—	—
Total direct costs	406,534	59,840	(346,694)
Indirect costs	19,026	2,801	(16,225)
Total program costs	<u>\$ 425,560</u>	62,641	<u>\$ (362,919)</u>
Less amount paid by the State		(1,000)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 61,641</u>	
<u>Summary: July 1, 1997, through June 30, 2011</u>			
Direct costs:			
Salaries and benefits			
Evaluation activities	\$ 4,138,268	\$ 706,925	\$ (3,431,343)
Training	5,574	4,230	(1,344)
Total direct costs	4,143,842	711,155	(3,432,687)
Indirect costs	223,089	40,196	(182,893)
Total program costs	<u>\$ 4,366,931</u>	751,351	<u>\$ (3,615,580)</u>
Less amount paid by the State		(859,122)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (107,771)</u>	

Finding and Recommendation

**FINDING—
Overstated salaries
and benefits and
related indirect costs**

The district claimed \$4,143,842 in salaries and benefits and \$223,089 in related indirect costs for the audit period. We found that \$3,432,687 in salaries and benefits is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated evaluation costs (\$3,431,343) and training costs (\$1,344). Related indirect costs totaled \$182,893.

The following table summarizes the unallowable salaries and benefits and related indirect costs by fiscal year:

Fiscal Year	Salaries and Benefits			(D)	Total
	(A) Claimed	(B) Allowable	(C) Adjustment	Indirect Costs Adjustment	Audit Adjustment [(C)+(D)]
1997-98	\$ 104,662	\$ 32,615	\$ (72,047)	\$ (5,468)	\$ (77,515)
1998-99	112,463	37,372	(75,091)	(5,760)	(80,851)
1999-2000	197,347	40,444	(156,903)	(10,748)	(167,651)
2000-01	232,354	54,316	(178,038)	(12,018)	(190,056)
2001-02	256,963	60,198	(196,765)	(13,301)	(210,066)
2002-03	289,883	51,056	(238,827)	(17,721)	(256,548)
2003-04	304,642	54,838	(249,804)	(18,036)	(267,840)
2004-05	339,664	55,295	(284,369)	(10,749)	(295,118)
2005-06	380,334	54,203	(326,131)	(11,088)	(337,219)
2006-07	421,281	52,503	(368,778)	(20,135)	(388,913)
2007-08	205,063	50,671	(154,392)	(8,723)	(163,115)
2008-09	618,971	53,411	(565,560)	(26,299)	(591,859)
2009-10	273,681	54,393	(219,288)	(6,622)	(225,910)
2010-11	406,534	59,840	(346,694)	(16,225)	(362,919)
	<u>\$ 4,143,842</u>	<u>\$ 711,155</u>	<u>\$ (3,432,687)</u>	<u>\$ (182,893)</u>	<u>\$ (3,615,580)</u>

Unsupported Costs

The majority of the costs claimed by the district were unsupported because they were based on time records identifying estimated average time increments, which were not completed contemporaneously.

At the entrance conference, the district acknowledged that the time documentation submitted with the claims represented estimated averages of the time spent completing teacher evaluations. The district requested to proceed with a full-year time study during FY 2012-13 as a substitute for records of actual time spent on teacher evaluations. We suspended the audit while the district performed the time study. The district applied the time study results to the audit period.

Time Study Activities

The time study determined the time it took district evaluators to perform eight activities within the teacher evaluation process. The district evaluated permanent, probationary, and temporary certificated instructional teachers. The time study results reported time for meetings, observation, report writing, and other activities within the evaluation process.

The time study determined that it takes district evaluators an average of 4.40 hours per permanent teacher to complete an evaluation, and an average of 5.07 hours per probationary/temporary teacher (non-permanent) to complete an evaluation.

Five of the eight activities the district identified in its time study are not reimbursable under the mandate. The five non-reimbursable activities include:

1. Conducting a goals and objectives conference with the certificated staff member to review their goals and objectives;
2. Conducting a pre-observation conference with the certificated staff member;
3. Conducting a post-observation conference with the certificated staff member;
4. Conducting a final evaluation conference with the certificated staff member; and
5. Discussing STAR results and how to improve instructional abilities with this certificated staff member outside of the activities identified.

The program's parameters and guidelines do not allow reimbursement for conferences (pre-, post-, and final observation conferences) between the evaluators and teachers, as this activity was required before the enactment of the test claim legislation. Therefore, these activities do not impose a new program or higher level of service.

The parameters and guidelines do not allow reimbursement for discussing STAR results, as this activity is not listed as a reimbursable activity in the parameters and guidelines. In addition, interviews with the district evaluators revealed that discussing STAR results entailed conducting group meetings of overall STAR performance and areas in need of improvement, rather than separately evaluating each individual teacher performance based on STAR results.

We determined that the time spent on the following three activities is reimbursable:

1. Classroom observations (formal and informal);
2. Writing a report regarding observations; and
3. Writing the final evaluation report.

The time study results found that it takes district evaluators an average of 1.89 hours per permanent teacher evaluation and 3.07 hours per probationary/temporary teacher (non-permanent) to complete allowable activities within the evaluation process. In addition, the time study supported that it takes the district evaluators an average of 12.99 hours per unsatisfactory teacher evaluation to complete allowable activities within the evaluation process.

Completed Evaluations

The district did not keep track of completed evaluations during the audit period. To support claimed evaluations, the district created a database of completed teacher evaluations by reviewing employee files. Once completed, we reviewed the completed teacher evaluations for each fiscal year to ensure that only eligible evaluations were counted for reimbursement. The parameters and guidelines allow reimbursement for those evaluations conducted for certificated instructional personnel who perform the requirements of education programs mandated by state or federal law during specific evaluation periods.

The following table shows evaluations identified that are not reimbursable under the mandated program:

<u>Fiscal Year</u>	<u>Number of Completed Evaluations</u>		
	<u>District- Provided</u>	<u>Audited</u>	<u>Difference</u>
1997-98	384	217	(167)
1998-99	412	237	(175)
1999-2000	439	240	(199)
2000-01	534	300	(234)
2001-02	558	330	(228)
2002-03	481	272	(209)
2003-04	493	298	(195)
2004-05	474	284	(190)
2005-06	421	251	(170)
2006-07	376	252	(124)
2007-08	361	234	(127)
2008-09	382	243	(139)
2009-10	373	259	(114)
2010-11	440	318	(122)
Totals	<u>6,128</u>	<u>3,735</u>	<u>(2,393)</u>

The non-reimbursable evaluations included the following:

- Counselors, literacy coaches, school nurses, disabilities service resource, paraeducators, Title I resource, and Teachers on Special Assignment (TOSAs) who are not certificated instructional employees;
- Non-special education preschool teachers and adult education teachers who do not perform the requirements of the program that are mandated by state or federal law;
- Duplicate teacher evaluations claimed multiple times in one school year; and
- Permanent biannual teacher evaluations claimed every year rather than every other year.

Average Productive Hourly Rate (PHR)

The district claimed an average productive hourly rate (PHR) for the district’s evaluators in each fiscal year. Using the completed teacher evaluations database, we obtained a list of all evaluators at the district. We recalculated each evaluator’s PHR, using the district-provided payroll data. We then calculated an average rate for FY 2005-06 through FY 2010-11. The older records were kept on an inactive system that the district was unable to reasonably access. However, based on our analysis of the recent five fiscal years and review of the rates for the older years, we accepted the rates for the prior years as claimed.

The following table shows the PHR audit adjustments by fiscal year:

<u>Average Productive Hourly Rate</u>			
<u>Fiscal Year</u>	<u>Claimed</u>	<u>Audited</u>	<u>Difference</u>
2006-07	73.39	73.46	0.07
2007-08	74.37	75.85	1.48
2008-09	80.31	76.54	(3.77)
2009-10	81.59	76.57	(5.02)
2010-11	98.69	75.51	(23.18)

The misstated average PHRs resulted in overstated costs of \$23,648. Of that amount, \$23,528 relates to allowable evaluation costs and \$120 relates to allowable training costs. The overstated costs are included in the evaluation and training cost adjustments.

Calculation of Allowable Evaluation Costs

To arrive at allowable salaries and benefits in each fiscal year, we multiplied the number of allowable evaluations by allowable hours per evaluation and average audited PHRs.

The following table summarizes allowable evaluation costs by fiscal year using the audited PHRs.

Fiscal Year	Evaluation activities		
	Claimed	Allowable	Audit Adjustment
1997-98	\$ 104,662	\$ 32,615	\$ (72,047)
1998-99	112,463	37,372	(75,091)
1999-2000	197,347	40,444	(156,903)
2000-01	232,354	54,316	(178,038)
2001-02	256,963	60,198	(196,765)
2002-03	289,883	51,056	(238,827)
2003-04	304,642	54,838	(249,804)
2004-05	339,664	55,295	(284,369)
2005-06	378,436	52,331	(326,105)
2006-07	421,281	52,503	(368,778)
2007-08	202,836	48,925	(153,911)
2008-09	617,697	52,952	(564,745)
2009-10	273,506	54,240	(219,266)
2010-11	406,534	59,840	(346,694)
Total	<u>\$ 4,138,268</u>	<u>\$ 706,925</u>	<u>\$ (3,431,343)</u>

We then applied the applicable indirect cost rates to allowable evaluation activities to calculate allowable indirect costs of \$40,007 for this component.

Calculation of Allowable Training Costs

The district claimed training hours in several fiscal years, totaling \$5,574 for the audit period. We found that \$4,230 in training costs is reimbursable under the mandate and \$1,344 is not reimbursable. The primary reason for the unsupported training costs was district employees exceeding one-time training. The district did not support that the additional training hours related to one-time training on other reimbursable activities listed in the parameters and guidelines.

The following table summarizes claimed, allowable, and unallowable salaries and benefits related to training costs by fiscal year using the audited PHRs:

Fiscal Year	Training		
	Claimed	Allowable	Audit Adjustment
2005-06	\$ 1,898	\$ 1,872	\$ (26)
2007-08	2,227	1,746	(481)
2008-09	1,274	459	(815)
2009-10	175	153	(22)
Total	<u>\$ 5,574</u>	<u>\$ 4,230</u>	<u>\$ (1,344)</u>

For FY 2005-06, the district incorrectly claimed costs related to training as travel and training rather than salaries and benefits. We reclassified the district's training costs to salaries and benefits. We then applied the applicable indirect cost rates to allowable training costs to calculate allowable indirect costs of \$189 for this component.

The parameters and guidelines (section IV.A.1) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives.

Reimbursement for this activity is limited to:

- a. Reviewing the employee's instructional techniques and strategies and adherence to curricular objectives, and
- b. Including in the written evaluation of the certificated instructional employees the assessment of these factors during the following evaluation periods:
 - o Once each year for probationary certificated employees;
 - o Every other year for permanent certificated employees; and
 - o Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV.A.2) state that the following is reimbursable:

Evaluate and assess the performance of certificated instructional employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils towards the state adopted academic content standards as measured by state adopted assessment tests.

Reimbursement for this activity is limited to:

- a. Reviewing the results of the Standardized Testing and Reporting test as it reasonably relates to the performance of those certificated employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11, and
- b. Including in the written evaluation of those certificated employees the assessment of the employee's performance based on the Standardized Testing and Reporting results for the pupils they teach during the evaluation periods specified in Education Code section 44664, and described below:
 - o Once each year for probationary certificated employees;
 - o Every other year for permanent certificated employees; and

- Beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified, and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

The parameters and guidelines (section IV.C—Training) state that the district may train staff on implementing the reimbursable activities listed in Section IV of the parameters and guidelines (one-time activity for each employee).

The parameters and guidelines (section IV—Reimbursable Activities) also state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Recommendation

Commencing in FY 2013-14, the district elected to participate in a block grant program, pursuant to Government Code section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of the block grant program, we recommend that the district ensure that claimed costs are based on actual costs, are for activities reimbursable under the program's parameters and guidelines, and are supported by contemporaneous source documentation.

District's Response

A. TIME STUDY

The District's claims were based on our consultant's forms which are declarations of estimated average time to implement the mandated activities by the staff who implemented the mandate. The auditor would not accept these forms because they were not "contemporaneous" documents. At the entrance conference the District requested to proceed with a full-year time study during FY 2012-13 since this method has been accepted by the Controller for audits of other districts.

This time study was conducted using forms prepared by our consultant and acceptable to the auditor. The annual cost of evaluations is calculated based on the average time from the time study to implement eight different components of the annual employee evaluation process, multiplied by the number of evaluations performed each year, and then multiplied by the average productive hourly rates (salary and benefits) for the evaluators. For the eight time study components, the total average time to complete the evaluation process based on the District documentation and the audited allowable times are as follows:

<u>Eval Type</u>	<u>Audited Avg. Hours Time Study</u>	<u>Audited Avg. Hours Allowed</u>	<u>Percentage Allowed</u>
Permanent	4.40	1.89	43%
Non-Permanent	5.07	3.07	61%
Unsatisfactory	14.20	12.99	91%

At this time, the District has no objection to the auditor's calculation of the reported time study hours. However, the District does disagree with the scope of activities allowed for reimbursement.

Five Non-Reimbursable Activities

The draft audit report states five of the eight activities identified in the time study are not reimbursable:

1. Conducting a goals and objectives conference with the certificated staff member to review their goals and objectives;
2. Conducting a pre-observation conference with the certificated staff member;
3. Conducting a post-observation conference with the certificated staff member;
4. Conducting a final evaluation conference with the certificated staff member; and
5. Discussing STAR results and how to improve instructional abilities with this certificated staff member outside of the activities identified.

The draft audit report states that conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation and thus are not imposing a new program or higher level of service. The District disagrees with this disallowance. The mandate reimburses the new program requirement to "evaluate and assess" which necessarily involves a comprehensive process. The conferences are one part of a continuum of evaluation and assessment steps, none of which individually completes the mandate. The conferences and related tasks are effective and efficient methods to evaluate and assess employees and necessary to communicate the findings of the evaluation to the employee. Whether the conferences in general were required as a matter of law before the Stull Act is a decision for the Commission pursuant to a future incorrect reduction claim.

Three Allowed Activities

The draft audit report states that three of the eight activities identified by the district are reimbursable:

6. Classroom observations (formal and informal);
7. Writing a report regarding observations; and
8. Writing the final evaluation report.

The District agrees that these activities are reimbursable.

B. COMPLETED/ALLOWABLE EVALUATIONS

The draft audit report states that the program's parameters and guidelines allow reimbursement for those evaluations conducted for *certificated instructional personnel who perform the requirements of education programs mandated by state or federal law*. The draft audit report disallows about 40% of about 6,128 evaluations included in the District database of completed evaluations prepared for the audit. The evaluations were disallowed for five reasons:

1. Counselors, literacy coaches, school nurses, disabilities service resource, paraeducators, Title 1 resource, and TOSAs [Teachers on Special Assignments] who are not certificated instructional employees.

This category comprises about 5% of the evaluations included in the time study. The parameters and guidelines state that the mandate is to evaluate the performance of "certificated instructional employees." All certificated personnel are "instructional" personnel even if some are not classroom teachers. The audit report does not indicate how these other certificated personnel are not implementing the "curricular objectives." The District does agree that the portion of the mandate relating to the evaluation of compliance with the testing assessment standards (the STAR component) is limited to classroom teachers because the parameters and guidelines specifically state "employees that teach" specified curriculum. A Commission on State Mandates decision will be needed since this is an issue of statewide significance relevant to all Stull Act audits,

2. Non-special education preschool teachers and adult education teachers who do not perform the requirements of the program that is mandated by state or federal law.

This category comprises about 2% of the evaluations included in the time study. Federal law requires preschool instruction for special education pupils as part of the pupil's Individual Education Program. If the teacher is providing instruction to special education preschool pupils, the teacher is implementing the federal mandate. This is also a statewide audit appeal issue. However, for purposes of the Stull Act reimbursement, adult education teachers are properly excluded from the total allowed for reimbursement.

3. Duplicate teacher evaluations claimed multiple times in one school year.

This category comprises about 32% of the evaluations included in the time study. Potential and legitimate "duplicate" evaluations generally occur as a result of an employee transferring to another school during the evaluation cycle, or a change in employment status of the employee. However, the majority of these disallowed evaluations result from the District procedure of treating the probationary annual evaluation cycle as two complete evaluations, with about half the time reported for each. However, for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each employee within the annual cycle, but with the staff time for the entire annual evaluation cycle.

4. Permanent biannual teacher evaluations claimed every year rather than every other year.

This category comprises less than 1% of the evaluations included in the time study. The District has particular reasons for performing an evaluation of some permanent teachers more often than biannually. However, for purposes of the Stull Act reimbursement, only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.

C. AVERAGE PRODUCTIVE HOURLY RATES (PHR)

The draft audit report concludes that the claimed average productive hourly rates were misstated and resulted in overstated costs of \$23,648. This represents about 3% of the \$711,155 in audited salary and benefits claimed for the 14 years.

The auditor agreed with the average PHRs claimed for FY 1997-98 through 2005-06. However, the audited rates for FY 2006-07 through FY 2010-11 vary from 1/10 of 1% (FY 2006-07) to 23% (FY 2010-11). The significant source of the variance in FY 2010-11 results from the auditor using the names of the evaluators from the completed teacher evaluations database where the District used an average of the positions that typically perform the evaluations. The District has not completed its analysis of the variances and may respond to this issue in the incorrect reduction claim.

D. TRAINING COSTS

The District claimed training time for staff in four fiscal years, totaling \$5,574 for the audit period. The draft audit report determined that \$4,230 in training costs is reimbursable and \$1,344 is not because some of the same district employees were claimed for more than one fiscal year. The District disagrees with this disallowance. The mandate parameters and guidelines allow training costs as a one-time activity per employee. Annual meetings with the principals and other evaluators to commence the annual evaluation cycle are reasonable and necessary when the collective bargaining contract and District evaluation process changes.

SCO's Comment

Time Study

Our finding and recommendation is unchanged. Conferences between the teachers and evaluators are non-reimbursable activities.

The district states in its response that “the mandate reimburses the new program requirement to ‘evaluate and assess’ which necessarily involves a comprehensive process.” We disagree. Not all activities from the evaluation process are reimbursable. The mandate reimburses only those activities that impose a new requirement or higher level of service for the agencies.

The parameters and guidelines (sections IV.A.1, IV.A.2, and IV.B.1) specify that reimbursement is limited to only those activities outlined in each section. Section IV.B.1 identifies reimbursable evaluation conferences only for those instances when an unsatisfactory evaluation

took place for certificated instructional or non-instructional personnel in those years in which the employee would not have otherwise been evaluated.

The district claimed costs for the evaluation conferences resulting from evaluations completed under sections IV.A.1 and IV.A.2 of the parameters and guidelines. Sections IV.A.1 and IV.A.2 do not identify evaluation conferences or any other types of conferences as reimbursable activities.

Furthermore, the Commission on State Mandates (CSM) found in its statement of decision that evaluation conferences between the evaluators and teachers are not reimbursable because they were required before the enactment of the test claim legislation.

Under prior law, the evaluation was to be prepared in writing and a copy of the evaluation given to the employee. An evaluation meeting was to be held between the certificated employee and the evaluator to discuss the evaluation and assessment. The CSM indicated in its statement of decision document that:

...the 1975 test claim legislation did not amend the requirements in Former Education Code sections 13488 and 13489 to prepare written evaluations of certificated employees, receive responses to those evaluations, and conduct a meeting with the certificated employee to discuss the evaluation...

Furthermore, the 1983 test claim statute still requires school districts to prepare the evaluation in writing, to transmit a copy to the employee, and to conduct a meeting with the employee to discuss the evaluation and assessment. These activities are not new.

However, the 1983 test claim statute amended the evaluation requirements by adding two new evaluation factors relating to 1) the instructional techniques and strategies used by the employee; and 2) the employee's adherence to curricular objectives. The CSM found that Education Code section 44662, subdivision (b), as amended by Statutes of 1983, Chapter 498, imposed a new required act on school districts to:

...evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives.

Reimbursement is limited to the additional requirements imposed by the amendments. The additional requirements include the review of the employee's instructional techniques and strategies and adherence to curricular objectives, and to include in the written evaluation of the certificated instructional employees the assessment of only these factors. Conference activities do not impose a new program or higher level of service.

Completed/Allowable Evaluations

1. *Counselors, literacy coaches, school nurses, disabilities service resource, paraeducators, Title 1 resource, and Teachers on Special Assignment who are not certificated instructional employees.*

Our finding and recommendation is unchanged. The district states that “All certificated personnel are ‘instructional’ personnel even if they are not classroom teachers.” We disagree.

The language of the parameters and guidelines and the CSM statement of decision address the difference between certificated instructional employees and certificated non-instructional employees.

In its statement of decision, the CSM identifies instructional employees as teachers and non-instructional employees as principals and various administrators. The CSM further states that the test claim legislation determined that evaluation and assessment of certificated non-instructional employees, do not constitute a new program or higher level of service.

In addition, the parameters and guidelines clearly identify reimbursable components and activities as they relate to certificated instructional and certificated non-instructional personnel. Our draft report identifies a finding related to the component of evaluating instructional techniques and strategies and adherence to curricular objectives for the certificated instructional employees. The intent of this component is to evaluate the elements of classroom instruction. Counselors, literacy coaches, school nurses, disabilities service resource, paraeducators, Title 1 resource, and TOSAs do not provide classroom instruction and are considered “non-instructional” certificated personnel.

2. *Non-special education preschool teachers and adult education teachers who do not perform the requirements of the program that is mandated by state or federal law.*

Our finding and recommendation is unchanged. The district states the following in its response:

Federal law requires preschool instruction for special education pupils as part of the pupil’s Individual Education Program. If the teacher is providing instruction to special education preschool pupils, the teacher is implementing the federal mandate.

Our finding indicated that the evaluations of the special education preschool teachers were allowed for reimbursement. The district’s response asserts that special education preschool teacher evaluations should be allowable. We agree on this issue.

Regarding the issue of adult education teachers, the district states that they were “properly excluded from the total allowed for reimbursement.” We agree.

3. *Duplicate teacher evaluations claimed multiple times in one school*

year.

Our finding and recommendation is unchanged.

The district states that “only one complete evaluation should be counted for each employee within the annual cycle...” We agree.

4. *Permanent biannual teacher evaluations claimed every year rather than every other year.*

Our finding and recommendation is unchanged.

The district states that “only one complete evaluation should be counted for each employee every other year after the employee attains permanent status.” We agree.

Average Productive Hourly Rates (PHR)

Our finding and recommendation is unchanged.

The district states that it has not completed its analysis of the rate variances and may respond to this issue in the incorrect reduction claim.

Training Costs

Our finding and recommendation is unchanged.

The district disagrees with the unallowable “duplicate” training hours claimed for the same employees. The district states that:

Annual meetings with the principals and other evaluators to commence the annual evaluation cycle are reasonable and necessary when the collective bargaining contract and District evaluation process changes.

The parameters and guidelines state that the district may claim reimbursement to “train staff on implementing the reimbursable activities” and that training is reimbursable as a “one-time activity for each employee.”

The district believes that the meetings with the principals and other evaluators are “reasonable and necessary” activities. However, the reimbursement is limited to only those activities outlined in the parameters and guidelines (section IV.C).

OTHER ISSUE— Fraud risk questionnaire

The district’s response included other comments related to the mandated cost claims. The district’s comments and SCO’s response are presented below.

District’s Response

The draft audit report states that the auditor was unable to assess the fraud risk because the district ‘did not respond’ to inquiries regarding fraud assessment. More precisely, the District stated that it would not submit written responses to the auditor’s questionnaire, but the District

was at all times available to verbally respond.

SCO's Comment

We agree with the district's response and have removed this language from the final audit report.

**OTHER ISSUE—
Public records
request**

The district's response included other comments related to the mandated cost claims. The district's comments and SCO's response are presented below.

District's Response

The District requests copies of all audit work papers in support of the audit findings. The District requests that the Controller provide the District any and all written instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings. . . .

SCO's Comment

The SCO will responded to the district's request by letter separate from this audit report.

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



*Where EVERY Student is Given EVERY Opportunity to
Demonstrate EXCELLENCE*

12820 PIONEER BOULEVARD, NORWALK, CALIFORNIA 90650-2894
PHONE (562) 868-0431 • FAX (562) 868-7077

May 8, 2014

Mr. Jim L. Spano, Chief
Mandated Costs Audits Bureau
Division of Audits
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

Re: Norwalk-La Mirada Unified School District
Stull Act Mandate Audit
FY 1997-98 through FY 2010-11

Dear Mr. Spano:

This letter is the response of the Norwalk-La Mirada Unified School District to the draft audit report dated April 28, 2014, received by e-mail on the same date, for the above-referenced program and fiscal years, transmitted by the letter from Jeffrey V. Brownfield, Chief, Division of Audits, State Controller's Office.

The District appreciated the opportunity to utilize a time study of the mandate program activities to replace the original documentation for the historic claim years. The time study is a reasonable method to fulfill the Controller's expectations for cost accounting and documentation. However, the District will file an incorrect reduction claim due to the limited scope of activities approved for reimbursement. The District disagrees with the Controller's interpretation of the Stull Act legislation and the test claim findings. From the discussion at the audit entrance and exit conferences, as well as the results of previous audits at other districts, it is clear that this disagreement cannot be resolved at this point. A Commission on State Mandates decision will be needed since this is an issue of statewide significance relevant to all Stull Act audits.

BOARD OF EDUCATION

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Superintendent

Findings: Overstated salaries and benefits and related indirect costs

The District claimed \$4,143,842 in salaries and benefits and \$223,089 in related indirect costs for the audit period. The audit determined that \$3,432,687 in salaries and benefits is unallowable as unallowable evaluation costs (\$3,431,343) and training costs (\$1,344). Related unallowable indirect costs totaled \$182,893.

A. TIME STUDY

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Public Records Request

The District requests copies of all audit work papers in support of the audit findings. The District requests that the Controller provide the District any and all written audit instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings.

Government Code Section 6253, subdivision (c), requires the state agency that is the subject of the request, within ten days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in possession of the agency and promptly notify the requesting party of that determination and the reasons therefore. Also, as required, when so notifying the District, the agency must state the estimated date and time when the records will be made available.

Sincerely,



Estuardo Santillan, Assistant Superintendent, Business Services
Norwalk-La Mirada Unified School District

c: Keith Petersen, President, SixTen and Associates

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

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

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

Fiscal Year	Lname	Fname	Tenure Status	Seniority Date	Job Title	Grade Level	Obs1	Obs2	Summative Eval	Assistance Plan	Work Location
1997-98	SHAW	HOLLY	T	1/1/1998	Teacher	4th			X		McAuliffe Elem
1997-98	WAGNER	DAVID	T	9/1/1999	Teacher	HS SS			X		Oceanside High
1997-98	CHAMBERS	ANNIE	Temp/Prob	9/1/1999		HS Eng			X		Libby Elem
1997-98	ANDERSON	WARREN	T	9/1/1997	Teacher	HS SS			X		El Camino High
1998-99	NEWSOM	CORINNE	Temp/Prob	10/1/1998	Teacher	4th			X		McAuliffe Elem
1998-99	SMITH	MATTHEW	Temp/Prob	9/2/1998	Teacher	8th			X		Jefferson Middle
1998-99	MEZA	CHRISTINE	Temp/Prob	9/2/1998	Teacher	MIDDLE			X		Jefferson Middle
1998-99	LISH	ANITA	Temp/Prob	9/2/1998	Resource Specialist	MS			X		Jefferson Middle
1998-99	CUSH	ARRON	Temp/Prob	9/8/1998	Teacher	MS			X		King Middle
1998-99	JENSEN	JENNIFER	Temp/Prob	9/28/1998	Teacher	SCIENCE			X		King Middle
1998-99	BRIGGS	JAMES	Temp/Prob	9/2/1998	Teacher	6th			X		Libby Elem
1998-99	MILLER	MICHAEL	Temp/Prob	9/2/1998	Teacher	7			X		Jefferson Middle
1998-99	SLASOR	JANELLE	Temp/Prob	9/2/1998	Resource Specialist	MS SpEd			X		Jefferson Middle
1998-99	MOHR	NANCY	Temp/Prob	9/2/1998	Teacher	4th			X		Santa Margarita Elem
1998-99	HUGHES	ERIN	Temp/Prob	9/2/1998	Teacher	Elem			X		Santa Margarita Elem
1998-99	FALK	TODD		9/2/1998	Teacher - APE	various			X		Pupil Services
1998-99	JARVIS	DANIEL	Temp/Prob	9/4/1998	Teacher	1st/2nd			X		Palmquist Elem
1998-99	CASILLAS	ALMA	Temp/Prob	9/2/1998	Teacher	HS Art			X		Palmquist Elem
1998-99	CLARK	SUSAN	Temp/Prob	9/2/1998	Teacher	5th			X		Mission Elem
1998-99	FARAH	LINDA	Temp/Prob	9/28/1998	Teacher	5th/6th			X		Mission Elem
1998-99	WEAVER (CONNOR)	CATHERINE	Temp/Prob	10/2/1998	Resource Specialist	Elem SpEd			X		Mission Elem
1998-99	ALVARADO	MARIA	Temp/Prob	9/2/1998	Teacher	K			X		Mission Elem
1998-99	COX	ERICA	Temp/Prob	9/2/1998	Teacher	2nd			X		Laurel Elem
1998-99	ONG	CARIN	Temp/Prob	9/2/1998	Teacher	3rd			X		Laurel Elem
1998-99	BEST	KENTON	Temp/Prob	9/2/1998	Teacher	5th			X		Laurel Elem
1998-99	ARSENAULT	JACQUELYN	T	9/4/1998	Teacher	MS			X		Santa Margarita Elem
1998-99	HARTZ	JESSE	T	9/16/1998	Teacher	MS			X		Clair W. Burgener Academy
1998-99	THOMPSON	ORLANDO	T	8/13/1998	Teacher	MS			X		Jefferson Middle
1998-99	DANIELS (Seemann)	ERIKA		8/13/1998	Teacher	MS Lang Arts			X		Jefferson Middle
1998-99	STEPHENS	DAVID	Temp/Prob	8/13/1998	Teacher	various			X		Clair W. Burgener Academy
1998-99	HAGEN	SUZANNE		9/2/1998	Teacher	4			X		South Oceanside Elem
1998-99	WALKER	ANDREA	Temp/Prob	9/2/1998	Teacher	3rd			X		South Oceanside Elem
1998-99	MIZOGUCHI	ROBYN	T	9/3/1998	Resource Specialist	HS			X		Oceanside High
1998-99	ADAMS	JENNIFER	T	9/2/1998	Teacher	1st			X		San Luis Rey Elem
1998-99	SALMON	BLAIR	Temp/Prob	1/26/1999	Teacher	1st			X		San Luis Rey Elem
1998-99	CORNISH	SUZANNE	Temp/Prob	9/2/1998	Teacher	3rd			X		San Luis Rey Elem
1998-99	ESCOBAR	MARIA	Temp/Prob	9/2/1998	Teacher	K			X		San Luis Rey Elem
1998-99	JOHNSON	HEIDI	Temp/Prob	9/2/1998	Teacher - LH SDC	SDC			X		San Luis Rey Elem
1998-99	MCCARTHY	ANNETTE	Temp/Prob	9/2/1998	Teacher	2			X		San Luis Rey Elem
1998-99	FURQUERON	SHERRI	Temp/Prob	9/18/1998	Teacher	5th			X		Lincoln Middle
1998-99	LAVELLE	SHELLEY	P	9/28/1998	Teacher	6th/7th			X		Lincoln Middle
1998-99	ZIVOTSKY	ANN	Temp/Prob	9/2/1998	Resource Teacher	7th Sci			X		Lincoln Middle
1998-99	GONZALEZ DE ARAIZA	ISELA	Temp/Prob	1/4/1999	Teacher	MS ELD			X		Lincoln Middle

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1998-99	Hajek-Schalge	ELLEN	Temp/Prob	10/26/1998	Teacher	1			X		Del Rio Elem
1998-99	CHAMBERS	ANNIE	Temp/Prob	9/2/1999		3rd			X		Del Rio Elem
1998-99	SOTO	JOSE	T	9/1/1998	Resource Specialist	Elem SpEd			X		Del Rio Elem
1998-99	JOOLINGEN	JEANNE	Temp/Prob	9/2/1998	Teacher	HS SpEd			X		Del Rio Elem
1998-99	ORTEGA	RENE	Temp/Prob	9/2/1998	Teacher	Kinder			X		Del Rio Elem
1998-99	NEWVILLE (Short)	TAMARA	Temp/Prob	9/2/1998	Teacher	1st			X		Reynolds Elem
1998-99	COHEN II	NELSON	Temp/Prob	9/2/1998	Teacher	MS Lang Arts			X		Reynolds Elem
1998-99	DeSanto (Swanberg)(Smith)	Christina	Temp/Prob	11/23/1998	Teacher	6th			X		King Middle
1998-99	MCKENNEY	SHELLEY	Temp/Prob	10/26/1998	Teacher	MIDDLE			X		King Middle
1998-99	MOORE	SCOTT	Temp/Prob	9/23/1998	Teacher	MIDDLE			X		King Middle
1998-99	HO	CHIA (ROBERT)		9/2/1998	Teacher	MS			X		King Middle
1998-99	CARLENO	DAVID	T	2/1/1999	Teacher	MS SpEd			X		El Camino High
1998-99	KELLY	PATRICIA	Temp/Prob	9/2/1998	Teacher	6			X		San Rafael Elem
1998-99	GOMMEL	WALTER	Temp/Prob	9/2/1998	Teacher	MS			X		San Rafael Elem
1998-99	HAYWAS	ASKOLD	T	2/1/1999	Teacher	HS			X		El Camino High
1998-99	SANCHEZ	SALVADOR	Temp/Prob	9/2/1998	Teacher	1st			X		San Luis Rey Elem
1999-00	HOGUE	LORRAH	Temp/Prob	9/1/1999	Teacher	Elem			X		Stuart Mesa Elem
1999-00	MESSERSCHMITT	DIANE	Temp/Prob	9/3/1999	Teacher	Elem			X		Stuart Mesa Elem
1999-00	STEPHENS	DAVID	Temp/Prob	8/13/1998	Teacher	Elem			X		Stuart Mesa Elem
1999-00	ROWAN II	MICHAEL	Temp/Prob	9/1/1999	Teacher	K			X		North Terrace Elem
1999-00	TRAUGH	STEVEN	Temp/Prob	9/1/1999	Teacher	Music			X		North Terrace Elem
1999-00	NEWSOM	CORINNE	Temp/Prob	10/1/1998	Teacher	3rd/4th			X		McAuliffe Elem
1999-00	GRIFFIN	LAURA	Temp/Prob	9/1/1999	Teacher - LH SDC	Elem SpEd			X		McAuliffe Elem
1999-00	BUNRASI	JOHN	Temp/Prob	8/23/1999	Teacher	HS Physics			X		Jefferson Middle
1999-00	MILLER	MICHAEL	Temp/Prob	9/2/1998	Teacher	MIDDLE			X		Jefferson Middle
1999-00	SMITH	MATTHEW	Temp/Prob	9/2/1998	Teacher	MS			X		Jefferson Middle
1999-00	HINDERLITER	JAMES	Temp/Prob	9/1/1999	Teacher - LH SDC	SDC			X		Jefferson Middle
1999-00	DEVRIES	HILARY	Temp/Prob	9/1/1999	Teacher	3rd/4th			X		Garrison Elem
1999-00	MARCON	RACHELLE	Temp/Prob	3/29/1999	Teacher	SDC/PRI			X		Garrison Elem
1999-00	COHEN	PATRICIA	Temp/Prob	9/1/1999	Teacher	HS Eng			X		King Middle
1999-00	MCKENNEY	SHELLEY	Temp/Prob	10/26/1998	Teacher	MIDDLE			X		King Middle
1999-00	MOORE	SCOTT	Temp/Prob	9/23/1998	Teacher	MIDDLE			X		King Middle
1999-00	SINCLAIR	SAMANTHA	T	8/13/1999	Teacher	MS			X		King Middle
1999-00	KELLERMAN	APRIL	Temp/Prob	9/1/1999	Teacher	4			X		Libby Elem
1999-00	WEST	SERINA	T	9/1/1999	Teacher	2nd			X		Libby Elem
1999-00	DOYLE (Dinh)	BECKY	Temp/Prob	9/1/1999	Teacher	4th			X		Libby Elem
1999-00	Obrite (Kaminski)	Lynn	Temp/Prob	10/11/1999	Teacher	5th			X		Libby Elem
1999-00	BRIGGS	JAMES	Temp/Prob	9/2/1998	Teacher	6th			X		Libby Elem
1999-00	FURQUERON	JEFFREY	Temp/Prob	9/1/1999	Teacher	Elem			X		Libby Elem
1999-00	LISH	ANITA	Temp/Prob	9/2/1998	Resource Specialist	MS			X		Jefferson Middle
1999-00	Vico (RUBEN)	IRENE	Temp/Prob	2/8/1999	Teacher	MS Lang Arts			X		Jefferson Middle
1999-00	SLASOR	JANELLE	Temp/Prob	9/2/1998	Resource Specialist	MS SpEd			X		Jefferson Middle
1999-00	MOHR	NANCY	Temp/Prob	9/2/1998	Teacher	4th			X		Santa Margarita Elem
1999-00	HUGHES	ERIN	Temp/Prob	9/2/1998	Teacher	5th/6th			X		Santa Margarita Elem
1999-00	TRELEASE	RENEE	Temp/Prob	9/1/1999	Teacher	1st			X		Palmquist Elem

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1999-00	CASILLAS	ALMA	Temp/Prob	9/2/1998	Teacher	Kinder			X		Palmquist Elem
1999-00	JARVIS	DANIEL	Temp/Prob	9/4/1998	Teacher	3			X		Palmquist Elem
1999-00	ROBINSON	KELLY	Temp/Prob	9/2/1999	Teacher	1st			X		Ivey Ranch Elem
1999-00	FORBERG	LAURA		9/1/1999	Teacher	2nd					Ivey Ranch Elem
1999-00	HAMME	KELLY	Temp/Prob	9/1/1999	Teacher	K			X		Ivey Ranch Elem
1999-00	MURRAY	LISA	Temp/Prob	9/1/1999	Teacher	3rd			X		South Oceanside Elem
1999-00	WALKER	ANDREA	Temp/Prob	9/2/1998	Teacher	3rd			X		South Oceanside Elem
1999-00	ZIVOTSKY	ANN	Temp/Prob	9/2/1998	Resource Teacher	MS			X		Lincoln Middle
1999-00	GONZALEZ DE ARAIZA	ISELA	Temp/Prob	1/4/1999	Teacher	MS ELD			X		Lincoln Middle
1999-00	ALBRIGHT	KRISTIN	Temp/Prob	2/1/2000	Teacher	3rd/4th			X		Palmquist Elem
1999-00	Maddox (BIGGS)	HEATHER	Temp/Prob	9/1/1999	Teacher	2			X		Laurel Elem
1999-00	HOLGUIN	JENNIFER	Temp/Prob	9/1/1999	Teacher	5			X		Laurel Elem
1999-00	COX	ERICA	Temp/Prob	9/2/1998	Teacher	2nd			X		Laurel Elem
1999-00	ONG	CARIN	Temp/Prob	9/2/1998	Teacher	3rd			X		Laurel Elem
1999-00	BEST	KENTON	Temp/Prob	9/2/1998	Teacher	5th			X		Laurel Elem
1999-00	CLARK	CAMERON		9/1/1999	Teacher	Kinder			X		Oceanside High
1999-00	AMIDON	C	T	2/5/1999	Teacher	MS Math			X		Clair W. Burgener Academy
1999-00	ROGERS	SCOTT	T	9/1/1999	Teacher	Elem			X		Del Rio Elem
1999-00	NEWVILLE (Short)	TAMARA	Temp/Prob	9/2/1998	Teacher	1st			X		Reynolds Elem
1999-00	COHEN II	NELSON	Temp/Prob	9/2/1998	Teacher	Elem			X		Reynolds Elem
1999-00	ESCOBAR	MARIA	Temp/Prob	9/2/1998	Teacher	3			X		San Luis Rey Elem
1999-00	SALMON	BLAIR	Temp/Prob	1/27/1999	Teacher	1st			X		San Luis Rey Elem
1999-00	SANCHEZ	SALVADOR	Temp/Prob	9/2/1998	Teacher	1st			X		San Luis Rey Elem
1999-00	CORNISH	SUZANNE	Temp/Prob	9/2/1998	Teacher	4th			X		San Luis Rey Elem
1999-00	JOHNSON	HEIDI	Temp/Prob	9/2/1998	Teacher - LH SDC	SDC			X		San Luis Rey Elem
1999-00	MCCARTHY	ANNETTE	Temp/Prob	9/2/1998	Teacher	2			X		San Luis Rey Elem
1999-00	FURQUERON	SHERRI	Temp/Prob	9/18/1998	Teacher	8th History			X		Lincoln Middle
1999-00	GROGAN	PATRICIA	Temp/Prob	4/17/2000	Teacher	MS			X		Lincoln Middle
1999-00	LAVELLE	SHELLEY	T	9/28/1998	Teacher	MS			X		Lincoln Middle
1999-00	FENNELL	DENISE	Temp/Prob	1/31/2000	Resource Specialist	MS SpEd			X		Lincoln Middle
1999-00	MATTHEWS	CHERYL	Temp/Prob	2/28/2000	Resource Specialist	MIDDLE			X		Lincoln Middle
1999-00	ANDERSON	WARREN	T	9/1/1999	Teacher	HS SS			X		Ocean Shores High
1999-00	COULTHARD	KAREN	Temp/Prob	9/1/1999	Teacher	HS Art			X		Ocean Shores High
1999-00	JOOLINGEN	JEANNE	Temp/Prob	9/2/1998	Teacher	2			X		Del Rio Elem
1999-00	JOOLINGEN	WILLIAM	Temp/Prob	9/1/1999	Teacher	5			X		Del Rio Elem
1999-00	ORTEGA	RENE	Temp/Prob	9/2/1998	Teacher	1st			X		Del Rio Elem
1999-00	THIELEN	KARYN	Temp/Prob	9/2/1999	Teacher	2nd			X		Del Rio Elem
1999-00	CAPABIANCO	JENNIFER	Temp/Prob	9/1/1999	Resource Specialist	3rd			X		Del Rio Elem
1999-00	FLYNN	LINDA	Temp/Prob	9/1/1999	Teacher	3rd			X		Del Rio Elem
1999-00	CHU-KRAMER	MAGGIE	Temp/Prob	9/1/1999	Teacher	4th			X		Del Rio Elem
1999-00	CHAMBERS	ANNIE		9/2/1999		K/1st			X		Del Rio Elem
1999-00	Hajek-Schalge	ELLEN	Temp/Prob	10/26/1998	Teacher	K-I			X		Del Rio Elem
1999-00	QUARRIE	M	Temp/Prob	9/1/1999	Teacher	1st			X		Pacifica Elem
1999-00	VAN DIEPEN	LEA	Temp/Prob	9/3/1999	Teacher	2nd			X		Pacifica Elem
1999-00	AMBROGIO	KRISTY	Temp/Prob	9/1/1999	Teacher	2nd			X		Del Rio Elem

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1999-00	AFZALI	FARNAK	Temp/Prob	9/1/1999	Teacher	Kinder			X		Pacifica Elem
1999-00	GUAYANTE	GREGORY	Temp/Prob	9/1/1999	Teacher	HS			X		El Camino High
1999-00	MCKINLEY	JENIFER	Temp/Prob	9/1/1999	Teacher	HS			X		El Camino High
1999-00	MEZA	CHRISTINE	Temp/Prob	9/2/1998	Teacher	HS			X		El Camino High
1999-00	DeSanto (Swanberg)(Smith)	Christina	Temp/Prob	11/23/1998	Teacher	6th			X		King Middle
1999-00	POWELL	KIMBERLEE	Temp/Prob	9/1/1999	Teacher	6th			X		King Middle
1999-00	JENSEN	JENNIFER	Temp/Prob	9/28/1998	Teacher	7 & 8 SCIENCE			X		King Middle
1999-00	CUSH	ARRON	Temp/Prob	9/8/1998	Teacher	MS			X		King Middle
1999-00	ANDERSON	THITHI	Temp/Prob	9/1/1999	Teacher	MS Math			X		King Middle
1999-00	WAGGETT, JR	DONALD	Temp/Prob	9/1/1999	Teacher	MS Math			X		King Middle
1999-00	CORDOVA	BERLINDA		9/1/1999	Teacher	1st			X		Mission Elem
1999-00	BOYSTER (Watson)	LISA	Temp/Prob	9/1/1999	Teacher	2nd			X		Mission Elem
1999-00	GOMMEL	WALTER	Temp/Prob	9/2/1998	Teacher	3rd/4th			X		Mission Elem
1999-00	FARAH	LINDA	Temp/Prob	9/28/1998	Teacher	5th/6th			X		Mission Elem
1999-00	CLARK	SUSAN	Temp/Prob	9/2/1998	Teacher	Elem			X		Mission Elem
1999-00	WEAVER (CONNOR)	CATHERINE	Temp/Prob	10/2/1998	Resource Specialist	Elem SpEd			X		Mission Elem
1999-00	ALVARADO	MARIA	Temp/Prob	9/2/1998	Teacher	K			X		Mission Elem
1999-00	KELLY	PATRICIA	Temp/Prob	9/2/1998	Teacher	6			X		San Rafael Elem
1999-00	OBER (Piazza)	ANGELA	Temp/Prob	9/1/1999	Teacher - SH	Elem SpEd			X		San Rafael Elem
1999-00	MOCNY	KELLI	Temp/Prob	9/1/1999	Teacher	3			X		Ditmar Elem
1999-00	MAGANA	ROSEMARY	T	10/22/1999	Teacher	K			X		Ditmar Elem
1999-00	OLSEN	JEFFREY	P	9/1/1999	Teacher	HS			X		El Camino High
2000-01	FRANSEN	ERIC	Temp/Prob	8/25/2000	Teacher	MS Math			X		King Middle
2000-01	NUANEZ	JOSEPH	T	8/28/2000	Teacher	HS			X		Oceanside High
2000-01	PALMER	DALE	T	8/25/2000	Teacher - APE	various			X		Pupil Services
2000-01	Burton (BUTTERIS)	JULIA	Temp/Prob	10/25/2000	Teacher	MS Math			X		Libby Elem
2000-01	HOGUE	LORRAH	Temp/Prob	9/1/1999	Teacher	Elem			X		Stuart Mesa Elem
2000-01	HUMPHRIES	RHONDA	Temp/Prob	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2000-01	MESSERSCHMITT	DIANE	Temp/Prob	9/3/1999	Teacher	Elem			X		Stuart Mesa Elem
2000-01	WIELAND	PATRICIA	Temp/Prob	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2000-01	CLARK	JULIANNE	Temp/Prob	8/25/2000	Teacher	HS Math			X		Stuart Mesa Elem
2000-01	FAIRCLOTH	ANGELA	Temp/Prob	8/25/2000	Teacher	K			X		Stuart Mesa Elem
2000-01	MCCONCHIE	BRIAR	Temp/Prob	8/25/2000	Teacher	2			X		North Terrace Elem
2000-01	ROWAN II	MICHAEL	Temp/Prob	9/1/1999	Teacher	K/1st			X		North Terrace Elem
2000-01	GRIFFIN	LAURA	Temp/Prob	9/1/1999	Teacher - LH SDC	Elem SpEd			X		McAuliffe Elem
2000-01	SHAW	HOLLY	T	9/14/2000	Teacher	Kinder			X		McAuliffe Elem
2000-01	Elliott (Sommerville)	MILANI	P	9/1/1999	Teacher	1			X		Pacifica Elem
2000-01	Morgan	Kathleen	Temp/Prob	8/25/2000	Teacher	1			X		Pacifica Elem
2000-01	MCNAUGHTON	PAULA	Temp/Prob	8/25/2000	Teacher	5			X		Pacifica Elem
2000-01	CHRISTOPHER	MARY	Temp/Prob	8/25/2000	Teacher	1st			X		Pacifica Elem
2000-01	QUARRIE	M	Temp/Prob	9/1/1999	Teacher	1st			X		Pacifica Elem
2000-01	ANDERSEN	TROY	Temp/Prob	8/25/2000	Teacher	2nd			X		Pacifica Elem
2000-01	PHILLIPS (Stenerodden)	STACY	Temp/Prob	8/30/2000	Teacher	2nd			X		Pacifica Elem
2000-01	VAN DIEPEN	LEA	Temp/Prob	9/3/1999	Teacher	2nd			X		Pacifica Elem
2000-01	STONE	JONATHAN	Temp/Prob	1/8/2001	Teacher	2nd/3rd			X		Pacifica Elem

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2000-01	ANDREWS	JENNIFER	Temp/Prob	8/25/2000	Teacher	4th			X		Pacifica Elem
2000-01	PHILLIPS	MICHAEL	Temp/Prob	1/2/2001	Teacher	5th			X		Pacifica Elem
2000-01	Sifuentes	Therese	Tenured	8/25/2000	Teacher	5th/6th			X		Pacifica Elem
2000-01	WEBB (Strom-Zigler)	MARK	T	9/28/2000	Teacher	6th			X		Pacifica Elem
2000-01	AFZALI	FARANAK	Temp/Prob	9/1/1999	Teacher	Kinder			X		Pacifica Elem
2000-01	MARTINELLI	NANCY	Temp/Prob	10/12/2000	Teacher	4			X		San Rafael Elem
2000-01	OBER (Piazza)	ANGELA	Temp/Prob	9/1/1999	Teacher - SH	Elem SpEd			X		San Rafael Elem
2000-01	DANIELS	BLAIR	Temp/Prob	8/25/2000	Teacher	MS			X		Jefferson Middle
2000-01	DOOSE	DANIEL	Temp/Prob	8/25/2000	Teacher	MS			X		Jefferson Middle
2000-01	KUCHINSKY	VICKIE	Temp/Prob	8/25/2000	Teacher	MS			X		Jefferson Middle
2000-01	PEDERSON	SHAWN	Temp/Prob	8/25/2000	Teacher	MS Lang Arts			X		Jefferson Middle
2000-01	BUNRASI	JOHN	Temp/Prob	8/23/1999	Teacher	MS Math			X		Jefferson Middle
2000-01	ROMERO	DAWN	Temp/Prob	8/25/2000	Teacher	MS PE			X		Jefferson Middle
2000-01	YAZEL	DENNIS	Temp/Prob	8/29/2000	Teacher	MS Science			X		Jefferson Middle
2000-01	BRIGGS (Janisch)	CHRISTINE	Temp/Prob	8/25/2000	Teacher	3rd			X		San Rafael Elem
2000-01	DREISBACH	JUDE	Temp/Prob	2/5/2001	Teacher - LH SDC	HS			X		El Camino High
2000-01	DEVRIES	HILARY	Temp/Prob	9/1/1999	Teacher	3rd			X		
2000-01	QUINLAN	ESTELLE	Temp/Prob	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Garrison Elem
2000-01	MULLER	RANDOLPH	Temp/Prob	8/25/2000	Teacher - LH SDC	ELM/SDC			X		Garrison Elem
2000-01	MARCON	RACHELLE	Temp/Prob	3/29/1999	Teacher	K			X		Garrison Elem
2000-01	ZAVODNY	NICOLE	Temp/Prob	8/25/2000	Teacher SE (ECE)	Pre-K			X		Garrison Elem
2000-01	JOHNSON	CYNTHIA	T	8/25/2000	Teacher	LA/H			X		King Middle
2000-01	HO	CHIA (ROBERT)		9/2/1998	Teacher	MS			X		King Middle
2000-01	WAGGETT, JR	DONALD	Temp/Prob	9/1/1999	Teacher	MS Math			X		King Middle
2000-01	SWARTZ	CATHI	Temp/Prob	8/28/2000	Teacher	MS SpEd			X		King Middle
2000-01	MARBLE	ZSANNA	T	8/25/2000	Teacher	K			X		Ivey Ranch Elem
2000-01	LOPEZ	JULIO	Temp/Prob	8/25/2000	Teacher	2			X		Libby Elem
2000-01	Mena (Wiedle)	AMY	Temp/Prob	8/25/2000	Teacher	2			X		Libby Elem
2000-01	KELLERMAN	APRIL	Temp/Prob	9/1/1999	Teacher	3			X		Libby Elem
2000-01	MIRELES	EDUARDO	Temp/Prob	8/25/2000	Teacher	4			X		Libby Elem
2000-01	MOORE	LORI	Temp/Prob	8/25/2000	Teacher	5			X		Libby Elem
2000-01	STRATHMAN	SHARON	Temp/Prob	8/25/2000	Teacher	1st			X		Libby Elem
2000-01	BERNARD	LENORE	Tenured	8/25/2000	Teacher	4th/5th			X		Libby Elem
2000-01	Obrite (Kaminski)	Lynn	Temp/Prob	10/11/1999	Teacher	5th			X		Libby Elem
2000-01	MOSSA-MARIANI	VICTORIA	Temp/Prob	10/5/2000	Teacher	5th/6th			X		Libby Elem
2000-01	FURQUERON	JEFFREY	Temp/Prob	9/1/1999	Teacher	6th			X		Libby Elem
2000-01	NICHOLS	FRANK	Temp/Prob	1/23/2000	Teacher - LH SDC	Elem SpEd			X		Libby Elem
2000-01	REED	JULIE	Temp/Prob	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Libby Elem
2000-01	CANTRALL	ELIZABETH	Temp/Prob	8/25/2000	Teacher	HS Eng			X		Libby Elem
2000-01	HOWARD	KEITH	Temp/Prob	8/25/2000	Teacher	K-6			X		Libby Elem
2000-01	COVARRUBIAS-KELLY	ANNA	Temp/Prob	8/25/2000	Teacher	Kinder			X		Libby Elem
2000-01	DOYLE (Dinh)	BECKY	Temp/Prob	9/1/1999	Teacher	Kinder			X		Libby Elem
2000-01	TRAUGH	STEVEN	Temp/Prob	9/1/1999	Teacher	Music			X		Libby Elem
2000-01	MCANEAR	DEANNA	Temp/Prob	8/25/2000	Teacher - LH SDC	HS			X		El Camino High
2000-01	YENDES	DAVID	Temp/Prob	1/31/2000	Teacher	HS			X		El Camino High

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2000-01	CARLENO	DAVID	T	2/1/1999	Teacher	HS Eng			X		El Camino High
2000-01	EASTERBROOK	Kathryn	Temp/Prob	9/1/1999	Teacher	HS Eng			X		El Camino High
2000-01	Esteban	Christine	Temp/Prob	1/31/2000	Teacher	HS Eng			X		El Camino High
2000-01	Sleiman-Stearman	Zein	Tenured	9/1/2000	Teacher	HS Eng			X		El Camino High
2000-01	GREENE	MICHELE	Temp/Prob	8/25/2000	Resource Specialist	HS SpEd			X		El Camino High
2000-01	THOMPSON	DAVID	T	9/1/1999	Teacher - LH SDC	HS SpEd			X		El Camino High
2000-01	VANHOOSER	MALINDA	T	9/1/1999	Resource Specialist	HS SpEd			X		El Camino High
2000-01	HINDERLITER	JAMES	Temp/Prob	9/1/1999	Teacher - LH SDC	SDC			X		Jefferson Middle
2000-01	CHAMBERS	RACHEL	Temp/Prob	8/25/2000	Teacher	3rd			X		Jefferson Middle
2000-01	RILEY	JACQUELINE	Temp/Prob	8/25/2000	Teacher	MS Lang Arts			X		Jefferson Middle
2000-01	HUTCHISON	TIMOTHY	Temp/Prob	8/25/2000	Teacher	MATH			X		Jefferson Middle
2000-01	Vico (RUBEN)	IRENE	Temp/Prob	2/8/1999	Teacher	MS Lang Arts			X		Jefferson Middle
2000-01	WEICKGENANT	MARY	Temp/Prob	8/25/2000	Teacher	MS Lang Arts			X		Jefferson Middle
2000-01	LEAVERTON	SHERI	P	8/25/2000	Teacher	RSP			X		Jefferson Middle
2000-01	SCHWARTZ	JONATHAN	Temp/Prob	8/25/2000	Teacher	1st			X		Santa Margarita Elem
2000-01	SAUNDERS, JR	R	Temp/Prob	8/25/2000	Teacher	4th/5th			X		Santa Margarita Elem
2000-01	KOENIGS, JR	JOSEPH	Temp/Prob	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2000-01	MCRAY	MONIKA	Temp/Prob	8/28/2000	Teacher	Elem			X		Santa Margarita Elem
2000-01	WILKINS	DONNA	Temp/Prob	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2000-01	WILLIAMS	CHERYL	Temp/Prob	1/18/2000	Teacher - SH	Elem			X		Santa Margarita Elem
2000-01	ARSENAULT	JACQUELYN	T	9/4/1998	Teacher	MS			X		Santa Margarita Elem
2000-01	FALK	TODD		9/2/1998	Teacher - APE	various			X		Pupil Services
2000-01	Berman (GREY)	EMILY	T	9/2/1999	Resource Specialist	Elem SpEd			X		Ivey Ranch Elem
2000-01	MACKENZIE	SUZANNE	T	9/18/2000	Teacher	1			X		Ivey Ranch Elem
2000-01	KROEPEL	HEATHER	Temp/Prob	8/25/2000	Teacher	2			X		Ivey Ranch Elem
2000-01	LEE	SABRINA	Temp/Prob	8/25/2000	Teacher	3			X		Ivey Ranch Elem
2000-01	ROBINSON	KELLY	Temp/Prob	9/2/1999	Teacher	1st			X		Ivey Ranch Elem
2000-01	Rockdale (SCOTT)	KRISTY	Temp/Prob	8/25/2000	Teacher	1st			X		Ivey Ranch Elem
2000-01	HAMME	KELLY	Temp/Prob	9/1/1999	Teacher	K			X		Ivey Ranch Elem
2000-01	VOGEL	JEFFREY	T	8/9/2000	Teacher	various			X		Clair W. Burgener Academy
2000-01	CARRILLO (ABEL)	LINDA	T	8/25/2000	Teacher	4th			X		Ivey Ranch Elem
2000-01	HOLGUIN	JENNIFER	Temp/Prob	9/1/1999	Teacher	2			X		Laurel Elem
2000-01	Maddox (BIGGS)	HEATHER	Temp/Prob	9/1/1999	Teacher	2			X		Laurel Elem
2000-01	MICHAEL	NICOLE	Temp/Prob	9/18/2000	Teacher	4			X		Laurel Elem
2000-01	CAMPBELL	PIKAKE	Temp/Prob	8/25/2000	Teacher - LH SDC	1st			X		Oceanside High
2000-01	Stone (Van der Molen)	MELANIE	Temp/Prob	2/4/2001	Teacher	1st			X		Laurel Elem
2000-01	RAMOS (Figaro)	ANNA	Temp/Prob	8/25/2000	Teacher	2nd			X		Laurel Elem
2000-01	Bell (Bahr)	Amanda	Temp/Prob	8/25/2000	Teacher	3rd			X		Laurel Elem
2000-01	Best (Cross)	Lisa	Temp/Prob	12/4/2000	Teacher	6th			X		Ivey Ranch Elem
2000-01	DOUGLAS	ERIK	P	8/25/2000	Teacher	MS			X		Oceanside High
2000-01	AMBROGIO	KRISTY	Temp/Prob	9/1/1999	Teacher	2nd			X		Del Rio Elem
2000-01	CHAMBERS	ANNIE		9/1/1999		3rd			X		Del Rio Elem
2000-01	FRUIN (Nitti)	JOHANNA	Temp/Prob	8/25/2000	Teacher	Elem			X		Del Rio Elem
2000-01	CAPABIANCO	JENNIFER	Temp/Prob	9/1/1999	Resource Specialist	Elem SpEd			X		Del Rio Elem
2000-01	CHU-KRAMER	MAGGIE	Temp/Prob	9/1/1999	Teacher	Kinder			X		Del Rio Elem

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2000-01	HARRIS	HOLLY	Temp/Prob	1/25/2001	Teacher	K - 3			X		Del Rio Elem
2000-01	MCCarthy (DEDEGE)	ERIN	Temp/Prob	8/25/2000	Teacher	3			X		Reynolds Elem
2000-01	HAMBY	BRADLY	Temp/Prob	8/25/2000	Teacher	5			X		Reynolds Elem
2000-01	Bouret (METCALF)	TARA	Temp/Prob	8/25/2000	Teacher	Elem			X		Reynolds Elem
2000-01	MEZA-MAGALLANES	LYDIA	Temp/Prob	8/25/2000	Teacher	Elem			X		Reynolds Elem
2000-01	FLANAGAN	TERESA		8/25/2000	Teacher	Kinder			X		Reynolds Elem
2000-01	Henchy (Colony)	BRIDGET	Temp/Prob	8/25/2000	Teacher	Elem SEI			X		Del Rio Elem
2000-01	TURNER	JOHNNY	Temp/Prob	8/25/2000	Teacher	1st			X		Reynolds Elem
2000-01	FORD	COREY	Temp/Prob	9/27/2000	Teacher	2nd			X		McAuliffe Elem
2000-01	CARLSON	CATHERINE	Temp/Prob	8/25/2000	Teacher	Elem SpEd			X		McAuliffe Elem
2000-01	WAGNER	DAVID	T	9/1/1999	Teacher	HS SS			X		Oceanside High
2000-01	Fraser (Mitchell)	ERIN	Temp/Prob	8/25/2000	Teacher	HS Math			X		Oceanside High
2000-01	LANGAN-GRAVLIN	VICKI	P	8/25/2000	Teacher	3			X		San Luis Rey Elem
2000-01	ADAMS	JENNIFER	T	9/2/1998	Teacher	1st			X		San Luis Rey Elem
2000-01	NGUYEN	CONG-DUNG	Temp/Prob	8/25/2000	Teacher	1st			X		San Luis Rey Elem
2000-01	SALMON	BLAIR	T	1/27/1999	Teacher	1st			X		San Luis Rey Elem
2000-01	BOLES MUROYA	LISA	Temp/Prob	8/25/2000	Teacher	2nd			X		San Luis Rey Elem
2000-01	NAYLOR	JAMI	Temp/Prob	8/25/2000	Teacher	3rd			X		San Luis Rey Elem
2000-01	Stanford (Clark)	JANNA	Temp/Prob	8/25/2000	Teacher	3rd			X		San Luis Rey Elem
2000-01	STRUVE (Drane)	MARY	Temp/Prob	8/25/2000	Teacher	4th			X		San Luis Rey Elem
2000-01	FAIRCHILD	NICOLE		10/22/1999	Teacher	K			X		San Luis Rey Elem
2000-01	MCCARTHY	ANNETTE	T	9/2/1998	Teacher	2			X		San Luis Rey Elem
2000-01	MILLER, JR	JAY	Temp/Prob	9/11/2000	Teacher	5			X		San Luis Rey Elem
2000-01	HAMAND	MICHELLE	Temp/Prob	9/19/2000	Teacher	K			X		San Luis Rey Elem
2000-01	HO	FRANCINE	Temp/Prob	9/25/2000	Teacher	7			X		Lincoln Middle
2000-01	ZIMNY	H	Temp/Prob	8/25/2000	Teacher	6th Core			X		Lincoln Middle
2000-01	GEIERMAN	ANN	Temp/Prob	8/25/2000	Teacher	MS			X		Lincoln Middle
2000-01	GROGAN	PATRICIA	Temp/Prob	4/17/2000	Teacher	MS			X		Lincoln Middle
2000-01	Stein (PODOLSKY)	JESSICA	T	8/28/2000	Teacher	MS Math			X		Lincoln Middle
2000-01	GRAY	CHRISTOPHER	Temp/Prob	8/25/2000	Teacher	MS Math/Sci			X		Lincoln Middle
2000-01	FENNELL	DENISE	Temp/Prob	1/31/2000	Resource Specialist	MS SpEd			X		Lincoln Middle
2000-01	MATTHEWS	CHERYL	Temp/Prob	2/28/2000	Resource Specialist	MIDDLE			X		Lincoln Middle
2000-01	HAAS	MARY	Temp/Prob	1/3/2000	Teacher	HS			X		Ocean Shores High
2000-01	COULTHARD	KAREN	Temp/Prob	9/1/1999	Teacher	HS Art			X		Ocean Shores High
2000-01	COLE	VERNAL	Temp/Prob	8/25/2000	Teacher	HS Math			X		Ocean Shores High
2000-01	HINDMAN	RENEE	Temp/Prob	8/25/2000	Teacher	3			X		Del Rio Elem
2000-01	JOOLINGEN	WILLIAM	Temp/Prob	9/1/1999	Teacher	5			X		Del Rio Elem
2000-01	KASSIS-DIKIY	STEPHANI	Temp/Prob	8/25/2000	Teacher	5			X		Del Rio Elem
2000-01	CLARK	KRISTI	Temp/Prob	8/25/2000	Teacher	3rd			X		Del Rio Elem
2000-01	THIELEN	KARYN	Temp/Prob	9/2/1999	Teacher	3rd			X		Del Rio Elem
2000-01	WERTS	SHEREEN	Temp/Prob	8/25/2000	Teacher	3rd			X		Del Rio Elem
2000-01	SAAVEDRA	MARLENA	Temp/Prob	8/25/2000	Teacher	Elem			X		Del Rio Elem
2000-01	SOTO	JOSE	T	2/1/1999	Resource Specialist	Elem SpEd			X		Del Rio Elem
2000-01	FLYNN	LINDA	Temp/Prob	9/1/1999	Teacher	Literacy Coach			X		Del Rio Elem
2000-01	AHLES	MANNY	Temp/Prob	8/25/2000	Teacher	6th			X		Lincoln Middle

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2000-01	ALLEN	DEANN	Temp/Prob	8/25/2000	Teacher	Sci, Eng, SS			X		Lincoln Middle
2000-01	CARTER	JOHNNY	Temp/Prob	8/25/2000	Teacher	3rd			X		El Camino High
2000-01	MAYTORENA	BRIAN	Temp	9/26/2000	Teacher	HS			X		El Camino High
2000-01	MCKINLEY	JENIFER	Temp/Prob	9/1/1999	Teacher	HS			X		El Camino High
2000-01	MEZA	CHRISTINE	T	9/2/1998	Teacher	HS			X		El Camino High
2000-01	Roberts	Jacqueline	Tenure ROP GF	8/28/2000	ROP Teacher	HS			X		El Camino High
2000-01	COYLE	CHRISTOPHER	Temp/Prob	8/25/2000	Teacher	HS			X		El Camino High
2000-01	DeSanto (Swanberg)(Smith)	Christina		11/23/1998	Teacher	6th			X		King Middle
2000-01	POWELL	KIMBERLEE	Temp/Prob	9/1/1999	Teacher	6th			X		King Middle
2000-01	DOUGHERTY	SHANNON	Temp/Prob	8/25/2000	Teacher	MS			X		King Middle
2000-01	COHEN	PATRICIA	Temp/Prob	9/1/1999	Teacher	MS 7th Core			X		King Middle
2000-01	ANDERSON	THITHI	Temp/Prob	9/1/1999	Teacher	MS Math			X		King Middle
2000-01	DUNNING	FARZIN	P	9/1/1999	Teacher	MS Math			X		King Middle
2000-01	BILLING	SUSAN	Temp/Prob	8/25/2000	Resource Specialist	MS SpEd			X		King Middle
2000-01	COUILLARD	DEBORAH	Temp/Prob	9/12/2000	Teacher - LH SDC	MS SpEd			X		King Middle
2000-01	LUTHER	JULIE	Temp/Prob	8/25/2000	Teacher	1			X		Mission Elem
2000-01	MARQUARDT	MARTHA	Temp/Prob	8/25/2000	Teacher	1			X		Mission Elem
2000-01	MCGUIRE	PATRICIA	Temp/Prob	8/25/2000	Teacher	3			X		Mission Elem
2000-01	BOYSTER (Watson)	LISA	Temp/Prob	9/1/1999	Teacher	2nd			X		Mission Elem
2000-01	SPENCER	DANA	Temp/Prob	8/25/2000	Teacher	2nd			X		Mission Elem
2000-01	DEAN	MARIA	Temp/Prob	8/25/2000	Teacher	5th			X		Mission Elem
2000-01	POKLETAR	ROBERT	Temp/Prob	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Mission Elem
2000-01	GUAYANTE	GREGORY	Temp/Prob	9/1/1999	Teacher	HS			X		El Camino High
2000-01	MULQUEEN	LYNN	Temp/Prob	8/25/2000	Teacher	1			X		Palmquist Elem
2000-01	NIELAND	MICHAEL	Temp/Prob	1/24/2001	Teacher	1st			X		Palmquist Elem
2000-01	ALBRIGHT	KRISTIN	Temp/Prob	2/1/2000	Teacher	3rd			X		Palmquist Elem
2000-01	TRELEASE	RENEE	Temp/Prob	9/1/1999	Teacher	K/1st			X		Palmquist Elem
2000-01	CHILCOTE	TEKOA	Temp/Prob	10/13/2000	Teacher	MS Pre_Alg			X		Palmquist Elem
2000-01	FLEMING	CINDY	Temp/Prob	8/25/2000	Teacher	1st			X		South Oceanside Elem
2000-01	MURRAY	LISA	Temp/Prob	9/1/1999	Teacher	3rd			X		South Oceanside Elem
2000-01	HILLHOUSE-SHOKES	VALERIE	Temp/Prob	8/25/2000	Teacher	2			X		Ditmar Elem
2000-01	MOCNY	KELLI	Temp/Prob	9/1/1999	Teacher	3			X		Ditmar Elem
2000-01	FANALE	LORA	Temp/Prob	8/25/2000	Teacher	2nd			X		North Terrace Elem
2000-01	DRAGO	DEREK	Temp/Prob	1/31/2000	Teacher	HS			X		El Camino High
2000-01	HAYWAS	ASKOLD	T	2/1/1999	Teacher	HS			X		El Camino High
2000-01	PETERSEN	MATTHEW	Temp/Prob	2/2/2000	Teacher	HS SS			X		El Camino High
2000-01	GIBBA	TRACY	Temp/Prob	8/25/2000	Teacher	HS SpEd			X		El Camino High
2000-01	JARRARD	JEFFREY		9/1/1999	Teacher	HS			X		El Camino High
2001-02	DRAGO	DARREN	P	8/25/2000	Teacher	HS			X		Oceanside High
2001-02	BOKOR	DAYLE	Temp/Prob	3/9/2001	Teacher	1			X		Garrison Elem
2001-02	LOPEZ	JULIO	Temp/Prob	8/25/2000	Teacher	2			X		Libby Elem
2001-02	Mena (Wiedle)	AMY	Temp/Prob	8/25/2000	Teacher	2			X		Libby Elem
2001-02	MIRELES	EDUARDO	Temp/Prob	8/25/2000	Teacher	4			X		Libby Elem
2001-02	HERNANDEZ	NICOLE	Temp/Prob	8/21/2001	Teacher	5			X		North Terrace Elem
2001-02	MOORE	LORI	Temp/Prob	8/25/2000	Teacher	5			X		Libby Elem

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2001-02	MOSSA-MARIANI	VICTORIA	Temp/Prob	10/5/2000	Teacher	6			X		Libby Elem
2001-02	STRATHMAN	SHARON	Temp/Prob	8/25/2000	Teacher	1st			X		Libby Elem
2001-02	Burton (BUTTERIS)	JULIA	Temp/Prob	10/25/2000	Teacher	4th			X		Libby Elem
2001-02	CANTRALL	ELIZABETH	Temp/Prob	8/25/2000	Teacher	4th			X		Libby Elem
2001-02	FARRELL (GONZALES)	LISA		10/19/2000	Teacher	4th			X		Libby Elem
2001-02	BRIGGS	JAMES	T	9/2/1998	Teacher	6th			X		Libby Elem
2001-02	NICHOLS	FRANK	Temp/Prob	1/22/2000	Teacher - LH SDC	Elem SpEd			X		Libby Elem
2001-02	REED	JULIE	Temp/Prob	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Libby Elem
2001-02	COVARRUBIAS-KELLY	ANNA	Temp/Prob	8/25/2000	Teacher	Kinder			X		Libby Elem
2001-02	HOWARD	KEITH	Temp/Prob	8/25/2000	Teacher	PE			X		Libby Elem
2001-02	BLEHA (Thompson)	JENNIFER	Temp/Prob	8/21/2001	Teacher	6th			X		Lincoln Middle
2001-02	GRAY	CHRISTOPHER	Temp/Prob	8/25/2000	Teacher	MS			X		Lincoln Middle
2001-02	HAESLE	TRIENCE		8/21/2001	Teacher	MS			X		Lincoln Middle
2001-02	HO	FRANCINE	Temp/Prob	9/25/2000	Teacher	MS			X		Lincoln Middle
2001-02	Reed (Sherwood)	AMERET	Temp/Prob	8/21/2001	Teacher	MS			X		Lincoln Middle
2001-02	ROGERS	THOMAS	Temp/Prob	7/31/2001	Teacher	MS			X		Lincoln Middle
2001-02	RULE (Norris)	Denise	Tenured	8/21/2001	Teacher	MS			X		Lincoln Middle
2001-02	ZIVOTSKY	ANN	T	9/2/1998	Resource Teacher	MS			X		Lincoln Middle
2001-02	MCCONCHIE	BRIAR	Temp/Prob	8/25/2000	Teacher	2			X		North Terrace Elem
2001-02	COHEN	APRIL	Temp/Prob	9/28/2001	Teacher	3rd			X		North Terrace Elem
2001-02	Morgan	Kathleen	Temp/Prob	8/25/2000	Teacher	2			X		Pacifica Elem
2001-02	MCNAUGHTON	PAULA	Temp/Prob	8/25/2000	Teacher	5			X		Pacifica Elem
2001-02	CHRISTOPHER	MARY	Temp/Prob	8/25/2000	Teacher	1st			X		Pacifica Elem
2001-02	ANDERSEN	TROY	Temp/Prob	8/25/2000	Teacher	2nd			X		Pacifica Elem
2001-02	PHILLIPS (Stenerodden)	STACY	Temp/Prob	8/30/2000	Teacher	2nd			X		Pacifica Elem
2001-02	STONE	JONATHAN	Temp/Prob	1/8/2001	Teacher	3rd			X		Pacifica Elem
2001-02	ANDREWS	JENNIFER	Temp/Prob	8/25/2000	Teacher	4th			X		Pacifica Elem
2001-02	PHILLIPS	MICHAEL	Temp/Prob	1/2/2001	Teacher	5th			X		Pacifica Elem
2001-02	WEBB (Strom-Zigler)	DARCY	Temp/Prob	8/21/2001	Teacher	5th			X		Pacifica Elem
2001-02	MCGRAW	WENDY	T	8/25/2000	Teacher	K			X		Pacifica Elem
2001-02	RICHARDS	PATRICIA	Temp/Prob	9/13/2001	Teacher	Kinder			X		Pacifica Elem
2001-02	Broyles	Christian	Temp	9/12/2001	Teacher	MS SpEd			X		Pacifica Elem
2001-02	MARTINELLI	NANCY	Temp/Prob	10/12/2000	Teacher	5			X		San Rafael Elem
2001-02	CROUTHAMEL	KELLY		8/21/2001	Teacher	2nd			X		San Rafael Elem
2001-02	GIBBENS	ALISON	Temp/Prob	9/18/2001	Teacher	HS SS			X	X	San Rafael Elem
2001-02	KENT	MARY	T	10/3/2001	Teacher - LH SDC	SDC			X		San Rafael Elem
2001-02	ROMERO	DAWN	Temp/Prob	8/25/2000	Teacher	MS PE			X		Jefferson Middle
2001-02	SLASOR	JANELLE	T	9/2/1998	Resource Specialist	MS SpEd			X		Jefferson Middle
2001-02	HEMMEN	ROSANNE	Temp/Prob	8/21/2001	Teacher - LH SDC	SDC			X		Jefferson Middle
2001-02	SHIRLEY	COLLEEN	Temp/Prob	8/21/2001	Teacher	6th			X		King Middle
2001-02	CUSH	ARRON		9/8/1998	Teacher	MS			X		King Middle
2001-02	EVANS	TEANNA	Temp/Prob	8/21/2001	Teacher	MS			X		King Middle
2001-02	SKINNER	BEVERLY	Temp/Prob	8/21/2001	Teacher	MS			X		King Middle
2001-02	BILLING	SUSAN	Temp/Prob	8/25/2000	Resource Specialist	MS SpEd			X		King Middle
2001-02	BRIGGS (Janisch)	CHRISTINE	Temp/Prob	8/25/2000	Teacher	3rd			X		San Rafael Elem

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2001-02	REESE	MARA	Temp/Prob	8/21/2001	Teacher	6th			X		Jefferson Middle
2001-02	FLORIO	MICHAEL	Temp/Prob	8/21/2001	Teacher	5th			X		Garrison Elem
2001-02	QUINLAN	ESTELLE	Temp/Prob	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Garrison Elem
2001-02	MULLER	RANDOLPH	Temp/Prob	8/25/2000	Teacher - LH SDC	ELM/SDC			X		Garrison Elem
2001-02	ZAVODNY	NICOLE	Temp/Prob	8/25/2000	Teacher SE (ECE)	Pre-K			X		Garrison Elem
2001-02	PEDERSON	SHAWN	Temp/Prob	8/25/2000	Teacher	7th			X		Jefferson Middle
2001-02	CHAMBERS	RACHEL	Temp/Prob	8/25/2000	Teacher	MS Math/Sci			X		Jefferson Middle
2001-02	RILEY	JACQUELINE	Temp/Prob	8/25/2000	Teacher	6th			X		Jefferson Middle
2001-02	SIMMONS	DOUGLAS	T	8/25/2000	Teacher	7th			X		Jefferson Middle
2001-02	WEICKGENANT	MARY	Temp/Prob	8/25/2000	Teacher	MS Lang Arts			X		Jefferson Middle
2001-02	BARETTE	VALLERI	Temp/Prob	1/2/2001	Teacher	7th			X		King Middle
2001-02	JENSEN	JENNIFER		9/28/1998	Teacher	8 SCIENCE			X		King Middle
2001-02	MCKENNEY	SHELLEY	T	10/26/1998	Teacher	MIDDLE			X		King Middle
2001-02	MOORE	SCOTT	T	9/23/1998	Teacher	MIDDLE			X		King Middle
2001-02	DOUGHERTY	SHANNON	Temp/Prob	8/25/2000	Teacher	MS			X		King Middle
2001-02	WILLIAMS (Pittroff)	ELISA	Temp/Prob	8/21/2001	Teacher	MS Arts			X		King Middle
2001-02	GLENN	LEE	Temp/Prob	8/21/2001	Teacher	HS			X		Jefferson Middle
2001-02	HUTCHISON	TIMOTHY	Temp/Prob	8/25/2000	Teacher	MATH			X		Jefferson Middle
2001-02	MATELJAN	ERIK	Temp/Prob	8/21/2001	Teacher	MIDDLE			X		Jefferson Middle
2001-02	DANIELS	BLAIR	Temp/Prob	8/25/2000	Teacher	MS			X		Jefferson Middle
2001-02	DOOSE	DANIEL	Temp/Prob	8/25/2000	Teacher	MS			X		Jefferson Middle
2001-02	LEAVERTON	SHERI	T	8/25/2000	Teacher	MS			X		Jefferson Middle
2001-02	SMITH	MATTHEW	T	9/2/1998	Teacher	MS Lang Arts			X		Jefferson Middle
2001-02	YAZEL	DENNIS	Temp/Prob	8/29/2000	Teacher	MS Science			X		Jefferson Middle
2001-02	MOHR	NANCY	T	9/2/1998	Teacher	2nd			X		Santa Margarita Elem
2001-02	HUGHES	ERIN		9/2/1998	Teacher	Elem			X		Santa Margarita Elem
2001-02	KOENIGS, JR	JOSEPH	Temp/Prob	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2001-02	MCRAY	MONIKA	Temp/Prob	8/28/2000	Teacher	Elem			X		Santa Margarita Elem
2001-02	SCHWARTZ	JONATHAN	Temp/Prob	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2001-02	SCOTT	MARLENE	Temp/Prob	8/21/2001	Teacher	Elem			X		Santa Margarita Elem
2001-02	WILKINS	DONNA	Temp/Prob	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2001-02	WILLIAMS	CHERYL	Temp/Prob	1/18/2000	Teacher - SH	Elem			X		Santa Margarita Elem
2001-02	SAUNDERS, JR	R	Temp/Prob	8/25/2000	Teacher	Elem SpEd			X		Santa Margarita Elem
2001-02	COHEN	CHARLES	Temp/Prob	8/21/2001	Teacher	6th			X		El Camino High
2001-02	YENDES	DAVID	Temp/Prob	1/31/2000	Teacher	HS			X		El Camino High
2001-02	EASTERBROOK	Kathryn	Temp/Prob	9/1/1999	Teacher	HS Eng			X		El Camino High
2001-02	Esteban	Christine	Temp/Prob	1/31/2000	Teacher	HS Eng			X		El Camino High
2001-02	SHANAHAN (Young)	LAURA	Temp/Prob	8/21/2001	Teacher	HS Eng			X		El Camino High
2001-02	SHORTMAN	LESLEY	Temp/Prob	8/21/2001	Teacher	HS Eng			X		El Camino High
2001-02	TARGHETTA	CARRIE	T	8/21/2001	Teacher	HS Eng			X		El Camino High
2001-02	KROEPEL	HEATHER	Temp/Prob	8/25/2000	Teacher	2			X		Ivey Ranch Elem
2001-02	LEE	SABRINA	Temp/Prob	8/25/2000	Teacher	3			X		Ivey Ranch Elem
2001-02	NEWVILLE (Short)	TAMARA	T	9/2/1998	Teacher	1st			X		Ivey Ranch Elem
2001-02	Rockdale (SCOTT)	KRISTY	Temp/Prob	8/25/2000	Teacher	1st			X		Ivey Ranch Elem
2001-02	GEIERMAN	ANN	Temp/Prob	8/25/2000	Teacher	6th Core			X		Lincoln Middle

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2001-02	FURQUERON	SHERRI		9/18/1998	Teacher	8th History			X		Lincoln Middle
2001-02	AHLES	MANNY	Temp/Prob	8/25/2000	Teacher	MS			X		Lincoln Middle
2001-02	ALLEN	DEANN	Temp/Prob	8/25/2000	Teacher	MS			X		Lincoln Middle
2001-02	GROGAN	PATRICIA		4/17/2000	Teacher	MS			X		Lincoln Middle
2001-02	KELLY	PATRICIA	T	9/2/1998	Teacher	MS			X		Lincoln Middle
2001-02	LAVELLE	SHELLEY	T	9/28/1998	Teacher	MS			X		Lincoln Middle
2001-02	GONZALEZ DE ARAIZA	ISELA		1/4/1999	Teacher	MS ELD			X		Lincoln Middle
2001-02	ZIMNY	H	Temp/Prob	8/25/2000	Teacher	MS			X		Lincoln Middle
2001-02	HARTZ	JESSE	T	9/16/1998	Teacher	MS			X		Clair W. Burgener Academy
2001-02	AMIDON	C	T	2/3/1999	Teacher	MS Math			X		Clair W. Burgener Academy
2001-02	GRAY	ANN	Temp/Prob	8/18/1999	Teacher	various			X		Clair W. Burgener Academy
2001-02	MURRAY	DANIEL	Temp/Prob	8/8/2001	Teacher	various			X		Clair W. Burgener Academy
2001-02	VORIS	THOMAS	T	8/14/2000	Teacher	various			X		Clair W. Burgener Academy
2001-02	ZACK	KATHRYN	T	8/13/1998	Teacher	various			X		Clair W. Burgener Academy
2001-02	LOPEZ-MCCLELLAND	LISA	P	8/21/2001	Teacher	10, 11			X		Oceanside High
2001-02	WILLSEY	FRANK	T	8/21/2001	Teacher	HS			X		Oceanside High
2001-02	GOOD II	RICHARD		8/28/2000	Teacher	HS Science			X		Oceanside High
2001-02	KEARNEY	SHERI	Temp/Prob	8/21/2001	Teacher	4th/5th			X		Santa Margarita Elem
2001-02	HILL-COLLIS	TERESA		10/15/2001	Resource Specialist	HS			X		Oceanside High
2001-02	MCCULLOUGH-LEAKE	DANA	T	8/25/2000	Teacher	HS			X		Oceanside High
2001-02	ROCCOFORTE	SHERYL	Temp/Prob	8/21/2001	Teacher	HS			X		Oceanside High
2001-02	FRASER	SCOTT	Temp/Prob	1/28/2002	Teacher	HS Math			X		Oceanside High
2001-02	Fraser (Mitchell)	ERIN	Temp/Prob	8/25/2000	Teacher	HS Math			X		Oceanside High
2001-02	WAGNER	CLAUDIA	T	9/2/1998	Teacher	HS Math			X		Oceanside High
2001-02	BENSON-CLARK	KRISTI	T	9/1/1999	Teacher	HS PE			X		Oceanside High
2001-02	CAMPBELL	PIKAKE	Temp/Prob	8/25/2000	Teacher - LH SDC	HS SpEd			X		Oceanside High
2001-02	FRUIN (Nitti)	JOHANNA	Temp/Prob	8/25/2000	Teacher	Elem			X		Del Rio Elem
2001-02	Hajek-Schalge	ELLEN		10/26/1998	Teacher	1			X		Del Rio Elem
2001-02	JOOLINGEN	JEANNE	T	9/2/1998	Teacher	2			X		Del Rio Elem
2001-02	McCarthy (DEDGE)	ERIN	Temp/Prob	8/25/2000	Teacher	3			X		Reynolds Elem
2001-02	CARRASCO	ARTURO	Temp/Prob	8/21/2001	Teacher	1st			X		Reynolds Elem
2001-02	GASPARO	JACLYN	Temp/Prob	8/21/2001	Teacher	2nd			X		Reynolds Elem
2001-02	DUDLEY	LISA	P	8/25/2000	Teacher	Elem			X		Reynolds Elem
2001-02	MEZA-MAGALLANES	LYDIA	Temp/Prob	8/25/2000	Teacher	Elem			X		Reynolds Elem
2001-02	MICHAEL	NICOLE	Temp/Prob	9/18/2000	Teacher	2			X		Laurel Elem
2001-02	Stone (Van der Molen)	MELANIE	Temp/Prob	2/5/2001	Teacher	1st			X		Laurel Elem
2001-02	ONG	CARIN	T	9/2/1998	Teacher	3rd			X		Laurel Elem
2001-02	STICKLES	MARTHA	Temp/Prob	8/21/2001	Teacher	4th			X		Laurel Elem
2001-02	MARANDA	COLETTE	Temp/Prob	8/21/2001	Teacher	K			X		Laurel Elem
2001-02	Henchy (Colony)	BRIDGET	Temp/Prob	8/25/2000	Teacher	1st			X		Del Rio Elem
2001-02	COX	ERICA		9/2/1998	Teacher	2nd			X		Laurel Elem
2001-02	Bell (Bahr)	Amanda	Temp/Prob	8/25/2000	Teacher	3rd			X		Laurel Elem
2001-02	BRINKMAN	JOSEPHINE	T	8/25/2000	Teacher	3rd			X		Laurel Elem
2001-02	BEST	KENTON	T	9/2/1998	Teacher	5th			X		Laurel Elem
2001-02	SWEENEY	MOYA	Temp/Prob	8/21/2001	Teacher	6th			X		Laurel Elem

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2001-02	Best (Cross)	Lisa	Temp/Prob	12/4/2000	Teacher	Elem			X		Ivey Ranch Elem
2001-02	BOYD	KIMBERLY	Temp/Prob	8/21/2001	Resource Specialist	Elem SpEd			X		Laurel Elem
2001-02	RAMOS (Figaro)	ANNA	Temp/Prob	8/25/2000	Teacher	2nd			X		Laurel Elem
2001-02	CARLSON	CATHERINE	Temp/Prob	8/25/2000	Teacher	1st			X		McAuliffe Elem
2001-02	FORD	COREY	Temp/Prob	9/27/2000	Teacher	2nd			X		McAuliffe Elem
2001-02	NEWSOM	CORINNE	T	10/1/1998	Teacher	3rd			X		McAuliffe Elem
2001-02	ESCOBAR	MARIA		9/2/1998	Teacher	3			X		San Luis Rey Elem
2001-02	LANGAN-GRAVLIN	VICKI	T	8/25/2000	Teacher	3			X		San Luis Rey Elem
2001-02	NGUYEN	CONG-DUNG	Temp/Prob	8/25/2000	Teacher	1st			X		San Luis Rey Elem
2001-02	SANCHEZ	SALVADOR	T	9/2/1998	Teacher	1st			X		San Luis Rey Elem
2001-02	BOLES MUROYA	LISA	Temp/Prob	8/25/2000	Teacher	2nd			X		San Luis Rey Elem
2001-02	NAYLOR	JAMI	Temp/Prob	8/25/2000	Teacher	3rd			X		San Luis Rey Elem
2001-02	Stanford (Clark)	JANNA	Temp/Prob	8/25/2000	Teacher	3rd			X		San Luis Rey Elem
2001-02	CORNISH	SUZANNE		9/2/1998	Teacher	4th			X		San Luis Rey Elem
2001-02	STRUVE (Drane)	MARY	Temp/Prob	8/25/2000	Teacher	4th			X		San Luis Rey Elem
2001-02	WILLIAMS	BARBARA	T	8/25/2000	Resource Specialist	Elem SpEd			X		San Luis Rey Elem
2001-02	JOHNSON	HEIDI		9/2/1998	Teacher - LH SDC	SDC			X		San Luis Rey Elem
2001-02	MILLER, JR	JAY	Temp/Prob	9/11/2000	Teacher	5			X		San Luis Rey Elem
2001-02	HAMAND	MICHELLE	Temp/Prob	9/19/2000	Teacher	K			X		San Luis Rey Elem
2001-02	FENNELL	DENISE		1/31/2000	Resource Specialist	MS SpEd			X		Lincoln Middle
2001-02	HAAS	MARY	Temp/Prob	1/3/2000	Teacher	HS			X		Ocean Shores High
2001-02	ANDERSON	WARREN	T	9/1/1999	Teacher	HS SS			X		Ocean Shores High
2001-02	COULTHARD	KAREN		9/1/1999	Teacher	HS Art			X		Ocean Shores High
2001-02	WEST	DARLENE	T	10/1/2001	Teacher	HS Eng			X		Ocean Shores High
2001-02	COLE	VERNAL	Temp/Prob	8/25/2000	Teacher	HS Math			X		Ocean Shores High
2001-02	HINDMAN	RENEE	Temp/Prob	8/25/2000	Teacher	3			X		Del Rio Elem
2001-02	KASSIS-DIKIY	STEPHANI	Temp/Prob	8/25/2000	Teacher	5			X		Del Rio Elem
2001-02	ORTEGA	RENE	T	9/2/1998	Teacher	1st			X		Del Rio Elem
2001-02	SAAVEDRA	MARLENA	Temp/Prob	8/25/2000	Teacher	2nd			X		Del Rio Elem
2001-02	WERTS	SHEREEN	Temp/Prob	8/25/2000	Teacher	3rd			X		Del Rio Elem
2001-02	CLARK	KRISTI	Temp/Prob	8/25/2000	Teacher	5th			X		Del Rio Elem
2001-02	Bouret (METCALF)	TARA	Temp/Prob	8/25/2000	Teacher	1			X		Reynolds Elem
2001-02	HAMBY	BRADLY	Temp/Prob	8/25/2000	Teacher	5			X		Reynolds Elem
2001-02	COHEN II	NELSON		9/2/1998	Teacher	3rd			X		Reynolds Elem
2001-02	TURNER	JOHNNY	Temp/Prob	8/25/2000	Teacher	5th			X		Reynolds Elem
2001-02	MAYTORENA	BRIAN	Temp/Prob	9/26/2000	Teacher	HS			X		El Camino High
2001-02	MCKINLEY	JENIFER	T	9/1/1999	Teacher	HS			X		El Camino High
2001-02	RUIZ	SOCORRO	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2001-02	WILLIAMS	ALLEN	Temp/Prob	8/31/2001	Teacher	HS			X		El Camino High
2001-02	COYLE	CHRISTOPHER	Temp/Prob	8/25/2000	Teacher	HS			X		El Camino High
2001-02	BAYHAM	BONNIE	Temp/Prob	8/21/2001	Teacher	HS Math			X		El Camino High
2001-02	GEE	JEREMEY	Temp/Prob	8/21/2001	Teacher	HS Math			X		El Camino High
2001-02	NANK	SEAN	Temp/Prob	8/21/2001	Teacher	HS Math			X		El Camino High
2001-02	RICHMAN	WILLIAM	T	8/21/2001	Teacher	HS Math			X		El Camino High
2001-02	CARTER	JOHNNY	Temp/Prob	8/25/2000	Teacher	HS Physics			X		El Camino High

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2001-02	SINCLAIR (Stevens-Allen)	SAMANTHA	T	8/13/1999	Teacher	MS			X		King Middle
2001-02	FRANSEN	ERIC	Temp/Prob	8/25/2000	Teacher	MS Math			X		King Middle
2001-02	COUILLARD	DEBORAH	Temp/Prob	9/12/2000	Teacher - LH SDC	MS SpEd			X		King Middle
2001-02	MARQUARDT	MARTHA	Temp/Prob	8/25/2000	Teacher	1			X		Mission Elem
2001-02	HARRIS	HOLLY	Temp/Prob	1/25/2001	Teacher	3			X		Mission Elem
2001-02	MCGUIRE	PATRICIA	Temp/Prob	8/25/2000	Teacher	3			X		Mission Elem
2001-02	MOHUN	BRANDI	Temp/Prob	8/21/2001	Teacher	5			X		Mission Elem
2001-02	SPENCER	DANA	Temp/Prob	8/25/2000	Teacher	2nd			X		Mission Elem
2001-02	GOMMEL	WALTER		9/2/1998	Teacher	4th			X		Mission Elem
2001-02	DEAN	MARIA	Temp/Prob	8/25/2000	Teacher	5th			X		Mission Elem
2001-02	FARAH	LINDA	T	9/28/1998	Teacher	5th			X		Mission Elem
2001-02	GUILLEN	JESSE	Temp/Prob	9/18/2001	Teacher	Elem PE			X		Mission Elem
2001-02	BOYD	KEITH	Temp/Prob	8/21/2001	Teacher - SH	Elem SpEd			X		Laurel Elem
2001-02	POKLETAR	ROBERT	Temp/Prob	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Mission Elem
2001-02	WEAVER (CONNOR)	CATHERINE		10/2/1998	Resource Specialist	Elem SpEd			X		Mission Elem
2001-02	ALVARADO	MARIA	T	9/2/1998	Teacher	K			X		Mission Elem
2001-02	LUTHER	JULIE	Temp/Prob	8/25/2000	Teacher	K			X		Mission Elem
2001-02	DRAIM	DAVID	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2001-02	DREISBACH	JUDE	Temp/Prob	2/5/2001	Teacher - LH SDC	HS			X		El Camino High
2001-02	MCANEAR	DEANNA	Temp/Prob	8/25/2000	Teacher - LH SDC	HS			X		El Camino High
2001-02	STRAUSE	HENRY	T	9/1/1999	Teacher	HS Art			X		El Camino High
2001-02	CASIAS	LEVI	Temp/Prob	8/21/2001	Teacher	HS Physics			X		El Camino High
2001-02	GREENE	MICHELE	Temp/Prob	8/25/2000	Resource Specialist	HS SpEd			X		El Camino High
2001-02	WILHOVSKY	ERIK	Temp/Prob	8/21/2001	Resource Specialist	HS SpEd			X		El Camino High
2001-02	RUIZ	ERIN	T	9/20/2001	Teacher	4th			X		North Terrace Elem
2001-02	LISH	ANITA	T	9/2/1998	Resource Specialist	7			X		Jefferson Middle
2001-02	KUCHINSKY	VICKIE	Temp/Prob	8/25/2000	Teacher	8			X		Jefferson Middle
2001-02	MILLER	MICHAEL	T	9/2/1998	Teacher	MIDDLE			X		Jefferson Middle
2001-02	MULQUEEN	LYNN	Temp/Prob	8/25/2000	Teacher	1			X		Palmquist Elem
2001-02	JARVIS	DANIEL		9/4/1998	Teacher	3			X		Palmquist Elem
2001-02	NIELAND	MICHAEL	Temp/Prob	1/24/2001	Teacher	1st/2nd			X		Palmquist Elem
2001-02	ALBRIGHT	KRISTIN	T	2/1/2000	Teacher	3rd			X		Palmquist Elem
2001-02	CHILCOTE	TEKOA	Temp/Prob	10/13/2000	Teacher	3rd			X		Palmquist Elem
2001-02	GRUBER	ALLEN	Temp/Prob	8/23/2001	Teacher - LH SDC	Elem SpEd			X		Palmquist Elem
2001-02	ROCHE	JANICE	T	9/13/2001	Teacher	K			X		Palmquist Elem
2001-02	CASILLAS	ALMA	T	9/2/1998	Teacher	Kinder			X		Palmquist Elem
2001-02	HAGEN	SUZANNE		9/2/1998	Teacher	4			X		South Oceanside Elem
2001-02	FLEMING	CINDY	Temp/Prob	8/25/2000	Teacher	1st			X		South Oceanside Elem
2001-02	FANALE	LORA	Temp/Prob	8/25/2000	Teacher	2nd/3rd			X		North Terrace Elem
2001-02	WALKER	ANDREA	T	9/2/1998	Teacher	3rd			X		South Oceanside Elem
2001-02	ASHCRAFT	REGINA	Temp/Prob	8/21/2001	Teacher - LH SDC	Elem SpEd			X		South Oceanside Elem
2001-02	KNEPPER	SHELLEY	P	8/21/2001	Resource Specialist	RSP			X		South Oceanside Elem
2001-02	CLARK	JULIANNE	Temp/Prob	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2001-02	HUMPHRIES	RHONDA	Temp/Prob	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2001-02	STEPHENS	DAVID	T	8/13/1998	Teacher	Elem			X		Stuart Mesa Elem

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2001-02	SWARTZ	CATHI	Temp/Prob	8/28/2000	Teacher	Elem			X		Stuart Mesa Elem
2001-02	WIELAND	PATRICIA	Temp/Prob	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2001-02	FAIRCLOTH	ANGELA	Temp/Prob	8/25/2000	Teacher	K			X		Stuart Mesa Elem
2001-02	Christian (Crooks)	KRIS	Temp/Prob	8/21/2001	Teacher	HS Spanish			X		Nichols Elem
2001-02	Scott (Hoover)	Mary	Temp/Prob	2/13/2001	Teacher	4			X		Ditmar Elem
2001-02	HILLHOUSE-SHOKES	VALERIE	Temp/Prob	8/25/2000	Teacher	2nd/3rd			X		Ditmar Elem
2001-02	NUNEZ	LEANDRA	Temp/Prob	8/21/2001	Teacher	4th			X		Ditmar Elem
2001-02	POTTS	MICHAEL	Temp/Prob	5/3/2001	Teacher	4th			X		Ditmar Elem
2001-02	DRAGO	DEREK	Temp/Prob	1/31/2000	Teacher	HS			X		El Camino High
2001-02	HAUGEN	JESSICA	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2001-02	OLSEN	JEFFREY	T	9/1/1999	Teacher	HS			X		El Camino High
2001-02	PALAFOX	RENE	T	8/25/2000	Teacher	HS			X		El Camino High
2001-02	Whalen (WALTON)	CASEY	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2001-02	ESQUIVEL	LISA	Temp/Prob	8/21/2001	Teacher	HS SS			X		El Camino High
2001-02	GIBBA	TRACY	Temp/Prob	8/25/2000	Teacher	HS SS			X		El Camino High
2001-02	PETERSEN	MATTHEW	Temp/Prob	2/2/2000	Teacher	HS SS			X		El Camino High
2001-02	Winters(Rasmussen) Holly	HOLLY	Temp/Prob	8/21/2001	Teacher	HS Spanish			X		El Camino High
2002-03	MOCNY	KELLI	T	9/1/1999	Teacher	2nd/3rd			X		Ditmar Elem
2002-03	KELLERMAN	APRIL	T	9/1/1999	Teacher	3			X		Libby Elem
2002-03	WEST	SERINA	T	9/1/1999	Teacher	2nd			X		Libby Elem
2002-03	Obrite (Kaminski)	Lynn	Tenured	10/11/1999	Teacher	5th			X		Libby Elem
2002-03	BOKOR	DAYLE	Temp/Prob	3/9/2001	Teacher	5th/6th			X		Garrison Elem
2002-03	FURQUERON	JEFFREY		9/1/1999	Teacher	6th			X		Libby Elem
2002-03	NICHOLS	FRANK	T	1/21/2000	Teacher - LH SDC	Elem SpEd			X		Libby Elem
2002-03	DOYLE (Dinh)	BECKY	T	9/1/1999	Teacher	Kinder			X		Libby Elem
2002-03	TRAUGH	STEVEN	T	9/1/1999	Teacher	Music			X		Libby Elem
2002-03	BLEHA (Thompson)	JENNIFER	Temp/Prob	8/21/2001	Teacher	6th			X		Lincoln Middle
2002-03	MCCONCHIE	BRIAR	T	8/25/2000	Teacher	2			X		North Terrace Elem
2002-03	HERNANDEZ	NICOLE	Temp/Prob	8/21/2001	Teacher	4			X		North Terrace Elem
2002-03	AYALA	BETTINA	Temp/Prob	8/20/2002	Teacher - SH	Elem SpEd			X		North Terrace Elem
2002-03	ROWAN II	MICHAEL	T	9/1/1999	Teacher	K/1st			X		North Terrace Elem
2002-03	Elliott (Sommerville)	MILANI	T	9/1/1999	Teacher	1			X		Pacifica Elem
2002-03	AFZALI	FARANAK	T	9/1/1999	Teacher	1st/2nd			X		Pacifica Elem
2002-03	VAN DIEPEN	LEA	T	9/3/1999	Teacher	2nd			X		Pacifica Elem
2002-03	QUARRIE	M	T	9/1/1999	Teacher	3rd			X		Pacifica Elem
2002-03	PHILLIPS	MICHAEL	T	1/2/2001	Teacher	5th/6th			X		Pacifica Elem
2002-03	ZELEDON	ANA	Temp/Prob	8/20/2002	Teacher - SH	Pre-K			X		Pacifica Elem
2002-03	MATELJAN	ERIK	Temp/Prob	8/21/2001	Teacher	MIDDLE			X		Jefferson Middle
2002-03	Vico (RUBEN)	IRENE	T	2/8/1999	Teacher	MS Lang Arts			X		Jefferson Middle
2002-03	BUNRASI	JOHN	T	8/23/1999	Teacher	MS Math			X		Jefferson Middle
2002-03	Taliana	Michael	Tenured	8/20/2002	Teacher	MS Math			X		Jefferson Middle
2002-03	DeSanto (Swanberg)(Smith)	Christina		11/23/1998	Teacher	6th			X		King Middle
2002-03	EVANS	TEANNA	Temp/Prob	8/21/2001	Teacher	MS			X		King Middle
2002-03	SKINNER	BEVERLY	Temp/Prob	8/21/2001	Teacher	MS			X		King Middle
2002-03	COHEN	PATRICIA		9/1/1999	Teacher	MS 7th Core			X		King Middle

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2002-03	HO	CHIA (ROBERT)		9/2/1998	Teacher	MS			X		King Middle
2002-03	REESE	MARA	Temp/Prob	8/21/2001	Teacher	6th			X		Jefferson Middle
2002-03	BROWN	MARIANNE	T	8/20/2002	Resource Specialist	English			X		Jefferson Middle
2002-03	DANIELS	BLAIR		8/25/2000	Teacher	MS			X		Jefferson Middle
2002-03	DISCHNER	JUDITH	Temp/Prob	8/20/2002	Teacher - SH	MS SpEd			X		Jefferson HS
2002-03	POWELL	KIMBERLEE	T	9/1/1999	Teacher	6th			X		King Middle
2002-03	SHIRLEY	COLLEEN	Temp/Prob	8/21/2001	Teacher	6th			X		King Middle
2002-03	POWELL JR	ROBERT	T	12/3/2001	Teacher	7th			X		King Middle
2002-03	BARETTE	VALLERI	Temp/Prob	1/2/2001	Teacher	MS			X		King Middle
2002-03	WILLIAMS (Pittroff)	ELISA	Temp/Prob	8/21/2001	Teacher	MS Arts			X		King Middle
2002-03	ANDERSON	THITHI	T	9/1/1999	Teacher	MS Math			X		King Middle
2002-03	DUNNING	FARZIN	T	9/1/1999	Teacher	MS Math			X		King Middle
2002-03	COUILLARD	DEBORAH		9/12/2000	Teacher - LH SDC	MS SpEd			X		King Middle
2002-03	LEAVERTON	SHERI	T	8/25/2000	Teacher	6			X		Jefferson Middle
2002-03	SWEENEY	MOYA	Temp/Prob	8/21/2001	Teacher	ELD			X		Jefferson Middle
2002-03	GLENN	LEE	Temp/Prob	8/21/2001	Teacher	MS Band			X		Jefferson Middle
2002-03	SWARTZ	CATHI	T	8/28/2000	Teacher	2nd			X		Santa Margarita Elem
2002-03	KEARNEY	SHERI	Temp/Prob	8/21/2001	Teacher	4th/5th			X		Santa Margarita Elem
2002-03	ARSENAULT	JACQUELYN	T	9/4/1998	Teacher	MS			X		Santa Margarita Elem
2002-03	FORBERG	LAURA		9/1/1999	Teacher	2nd					Ivey Ranch Elem
2002-03	PAOGOFIE (Mendez)	RASELA	Temp/Prob	8/20/2002	Teacher	2nd/3rd			X		Ivey Ranch Elem
2002-03	STONE	JONATHAN	T	1/8/2001	Teacher	4th/5th			X		Ivey Ranch Elem
2002-03	Berman (GREY)	EMILY	T	9/2/1999	Resource Specialist	Elem SpEd			X		Ivey Ranch Elem
2002-03	HAMME	KELLY	T	9/1/1999	Teacher	K			X		Ivey Ranch Elem
2002-03	ROBINSON	KELLY	T	9/2/1999	Teacher	Kinder			X		Ivey Ranch Elem
2002-03	COHEN	CHARLES	Temp/Prob	8/21/2001	Teacher	HS Eng			X		El Camino High
2002-03	SHANAHAN (Young)	LAURA	Temp/Prob	8/21/2001	Teacher	HS Eng			X		El Camino High
2002-03	SHORTMAN	LESLEY	Temp/Prob	8/21/2001	Teacher	HS Eng			X		El Camino High
2002-03	KOVACEVICH	DILLIE	Tenured	8/21/2001	Teacher	HS			X		El Camino High
2002-03	GALVEZ	SUZANNE	Temp/Prob	8/20/2002	Teacher	1st			X		Nichols Elem
2002-03	RICHARDS	PATRICIA	Temp/Prob	9/13/2001	Teacher	1st			X		Nichols Elem
2002-03	SCOTT	MARLENE	Temp/Prob	8/21/2001	Teacher	1st			X		Nichols Elem
2002-03	Broyles	Christian	Prob	9/12/2001	Teacher	2nd/3rd			X		Nichols Elem
2002-03	Flaherty	Robert	Temp/Prob	8/20/2002	Teacher - LH SDC	3rd			X		Nichols Elem
2002-03	FLEMING	CINDY		8/25/2000	Teacher	3rd			X		Nichols Elem
2002-03	VOGEL	REBECCA	T	8/13/1999	Teacher	4th			X		Nichols Elem
2002-03	Christian (Crooks)	KRIS	Temp/Prob	8/21/2001	Teacher	5th			X		Nichols Elem
2002-03	PENNINGTON	SHANNON	Temp/Prob	8/20/2002	Teacher - SH	Elem SpEd			X		Nichols Elem
2002-03	WALSH	MICHAEL	Temp/Prob	8/20/2002	Resource Specialist	Elem SpEd			X		Nichols Elem
2002-03	MARANDA	COLETTE	Temp/Prob	8/21/2001	Teacher	K			X		Nichols Elem
2002-03	Reed (Sherwood)	AMERET	Temp/Prob	8/21/2001	Teacher	MS			X		Lincoln Middle
2002-03	ZIMNY	H	T	8/25/2000	Teacher	MS			X		Lincoln Middle
2002-03	THOMPSON	ORLANDO	T	8/13/1998	Teacher	TOSA			X		Clair W. Burgener Academy
2002-03	GRAY	ANN	Temp/Prob	8/18/1999	Teacher	various			X		Clair W. Burgener Academy
2002-03	MURRAY	DANIEL	Temp/Prob	8/8/2001	Teacher	various			X		Clair W. Burgener Academy

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2002-03	Villalpando (Robertson)	JENNIFER	T	8/14/2000	Teacher	various			X		Clair W. Burgener Academy
2002-03	VOGEL	JEFFREY	T	8/9/2000	Teacher	various			X		Clair W. Burgener Academy
2002-03	BRUCKNER	SCOTT	P	8/20/2002	Teacher	2nd			X		Oceanside High
2002-03	KERN	CARA	Temp/Prob	8/20/2002	Teacher	GEOMETRY			X		Oceanside High
2002-03	FARQUHAR	STEPHANIE		8/21/2001	Teacher	HS			X		Oceanside High
2002-03	ROCCOFORTE	SHERYL	Temp/Prob	8/21/2001	Teacher	HS			X		Oceanside High
2002-03	FIERZ	GEORGIANN		8/20/2002	Teacher	HS Eng			X		Oceanside High
2002-03	FRASER	SCOTT	Temp/Prob	1/28/2002	Teacher	HS Math			X		Oceanside High
2002-03	THIBODEAUX	JOSHUA	Temp/Prob	8/21/2001	Teacher	HS Math			X		Oceanside High
2002-03	THORNBURY	TERESA	Temp/Prob	8/20/2002	Teacher	HS Math			X		Oceanside High
2002-03	GASPARO	JACLYN	Temp/Prob	8/21/2001	Teacher	2nd			X		Reynolds Elem
2002-03	CARRASCO	ARTURO	Temp/Prob	8/21/2001	Teacher	Elem			X		Reynolds Elem
2002-03	DUDLEY	LISA	T	8/25/2000	Teacher	Elem			X		Reynolds Elem
2002-03	FLANAGAN	TERESA		8/25/2000	Teacher	Kinder			X		Reynolds Elem
2002-03	HOLGUIN	JENNIFER		9/1/1999	Teacher	5			X		Laurel Elem
2002-03	Stone (Van der Molen)	MELANIE	T	2/5/2001	Teacher	1st			X		Laurel Elem
2002-03	DEVRIES	HILARY	T	9/1/1999	Teacher	2nd			X		Laurel Elem
2002-03	Best (Cross)	Lisa	Tenured	12/4/2000	Teacher	4th			X		Ivey Ranch Elem
2002-03	BOYD	KIMBERLY	Temp/Prob	8/21/2001	Resource Specialist	Elem SpEd			X		Laurel Elem
2002-03	CARLSON	CATHERINE	T	8/25/2000	Teacher	1st			X		McAuliffe Elem
2002-03	GRIFFIN	LAURA		9/1/1999	Teacher - LH SDC	Elem SpEd			X		McAuliffe Elem
2002-03	WEBB (Strom-Zigler)	DARCY	Temp/Prob	8/21/2001	Teacher	6th			X		King Middle
2002-03	Yan (Norlander)	Joanne	Temp/Prob	8/20/2002	Teacher	7th Sci			X		King Middle
2002-03	Allender	Julie	Temp/Prob	8/20/2002	Teacher	8th Sci			X		King Middle
2002-03	GRABLE	GINA	Temp/Prob	8/20/2002	Teacher	MS Eng			X		King Middle
2002-03	WAGGETT, JR	DONALD	T	9/1/1999	Teacher	MS Math			X		King Middle
2002-03	GRIFFITH	DANA	Temp/Prob	8/20/2002	Resource Specialist	MS SpEd			X		King Middle
2002-03	HERNANDEZ	CASEY	Temp/Prob	8/20/2002	Teacher	4			X		Garrison Elem
2002-03	NOURANI	MELODY	T	8/21/2001	Teacher	3rd			X		Garrison Elem
2002-03	FLORIO	MICHAEL	Temp/Prob	8/21/2001	Teacher	5th			X		Garrison Elem
2002-03	SIMMONS	BRENDA	Temp/Prob	8/21/2002	Teacher - SH	Elem SpEd			X		Garrison Elem
2002-03	MULLER	RANDOLPH	T	8/25/2000	Teacher - LH SDC	ELM/SDC			X		Garrison Elem
2002-03	MARCON	RACHELLE	T	3/29/1999	Teacher	K			X		Garrison Elem
2002-03	COLE	VERNAL		8/25/2000	Teacher	HS Math			X		Ocean Shores High
2002-03	JOOLINGEN	WILLIAM	T	9/1/1999	Teacher	5			X		Del Rio Elem
2002-03	COHEN	APRIL	Temp/Prob	9/28/2001	Teacher	1st/2nd			X		Del Rio Elem
2002-03	AMBROGIO	KRISTY	T	9/1/1999	Teacher	2nd			X		Del Rio Elem
2002-03	FLYNN	LINDA	T	9/1/1999	Teacher	3rd			X		Del Rio Elem
2002-03	THIELEN	KARYN	T	9/2/1999	Teacher	3rd			X		Del Rio Elem
2002-03	ROGERS	SCOTT	T	9/1/1999	Teacher	5th			X		Del Rio Elem
2002-03	CHAMBERS	ANNIE		9/1/1999		Elem			X		Del Rio Elem
2002-03	SOTO	JOSE	T	2/1/1999	Resource Specialist	Elem SpEd			X		Del Rio Elem
2002-03	CHU-KRAMER	MAGGIE		9/1/1999	Teacher	Kinder			X		Del Rio Elem
2002-03	MCCARTHY	ANNETTE	T	9/2/1998	Teacher	2			X		San Luis Rey Elem
2002-03	NUNEZ	LEANDRA	Temp/Prob	8/21/2001	Teacher	1st			X		San Luis Rey Elem

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2002-03	SALMON	BLAIR	T	1/27/1999	Teacher	1st			X		San Luis Rey Elem
2002-03	GIBBENS	ALISON	Temp/Prob	9/18/2001	Teacher	1st/2nd			X		San Luis Rey Elem
2002-03	NAYLOR	JAMI	T	8/25/2000	Teacher	3rd			X		San Luis Rey Elem
2002-03	FAIRCHILD	NICOLE		10/22/1999	Teacher	K			X		San Luis Rey Elem
2002-03	GUAYANTE	GREGORY		9/1/1999	Teacher	HS			X		El Camino High
2002-03	MEZA	CHRISTINE	T	9/2/1998	Teacher	HS			X		El Camino High
2002-03	RUIZ	SOCORRO	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2002-03	BAYHAM	BONNIE	Temp/Prob	8/21/2001	Teacher	HS Math			X		El Camino High
2002-03	GEE	JEREMEY	Temp/Prob	8/21/2001	Teacher	HS Math			X		El Camino High
2002-03	NANK	SEAN	Temp/Prob	8/21/2001	Teacher	HS Math			X		El Camino High
2002-03	ROERIG	TODD	Temp/Prob	8/20/2002	Teacher	HS Science			X		El Camino High
2002-03	HARRIS	HOLLY	T	1/25/2001	Teacher	3			X		Mission Elem
2002-03	MOHUN	BRANDI	Temp/Prob	8/21/2001	Teacher	5			X		Mission Elem
2002-03	STICKLES	MARTHA	Temp/Prob	8/21/2001	Teacher	3rd			X		Mission Elem
2002-03	GUILLEN	JESSE	Temp/Prob	9/18/2001	Teacher	Elem PE			X		Mission Elem
2002-03	BOYD	KEITH	Temp/Prob	8/21/2001	Teacher - SH	Elem SpEd			X		Laurel Elem
2002-03	POKLETAR	ROBERT	T	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Mission Elem
2002-03	ROGERS	THOMAS	Temp/Prob	7/31/2001	Teacher	MS Math			X		Lincoln Middle
2002-03	DRAIM	DAVID	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2002-03	DREISBACH	JUDE	T	2/5/2001	Teacher - LH SDC	HS			X		El Camino High
2002-03	MCANEAR	DEANNA	T	8/25/2000	Teacher - LH SDC	HS			X		El Camino High
2002-03	CASIAS	LEVI	Temp/Prob	8/21/2001	Teacher	HS Art			X		El Camino High
2002-03	CARLENO	DAVID	Tenured	2/1/1999	Teacher	HS Eng			X		El Camino High
2002-03	THOMPSON	DAVID	T	9/1/1999	Teacher - LH SDC	HS SpEd			X		El Camino High
2002-03	VANHOOSER	MALINDA	T	9/1/1999	Resource Specialist	HS SpEd			X		El Camino High
2002-03	WILHOVSKY	ERIK	Temp/Prob	8/21/2001	Resource Specialist	HS SpEd			X		El Camino High
2002-03	HEMMEN	ROSANNE	Temp/Prob	8/21/2001	Teacher - LH SDC	SDC			X		Jefferson Middle
2002-03	HINDERLITER	JAMES		9/1/1999	Teacher - LH SDC	SDC			X		Jefferson Middle
2002-03	MARSHALL	GAIL	T	8/20/2002	Teacher - LH SDC	SDC/MIDDLE			X		Jefferson Middle
2002-03	NIELAND	MICHAEL	T	1/24/2001	Teacher	1st/2nd			X		Palmquist Elem
2002-03	GRUBER	ALLEN	Temp/Prob	8/23/2001	Teacher - LH SDC	Elem SpEd			X		Palmquist Elem
2002-03	MURRAY	LISA	T	9/1/1999	Teacher	Elem			X		South Oceanside Elem
2002-03	ASHCRAFT	REGINA	Temp/Prob	8/21/2001	Teacher - LH SDC	Elem SpEd			X		South Oceanside Elem
2002-03	KNEPPER	SHELLEY	T	8/21/2001	Resource Specialist	RSP			X		South Oceanside Elem
2002-03	HOGUE	LORRAH		9/1/1999	Teacher	K			X		Stuart Mesa Elem
2002-03	MAGANA	ROSEMARY	T	10/22/1999	Teacher	3			X		Ditmar Elem
2002-03	Scott (Hoover)	Mary	Temp/Prob	2/13/2001	Teacher	4			X		Ditmar Elem
2002-03	POTTS	MICHAEL	Temp/Prob	5/3/2001	Teacher	4th			X		Ditmar Elem
2002-03	DANNECKER	CHADRICK	Temp/Prob	8/20/2002	Teacher	HS			X		El Camino High
2002-03	HAUGEN	JESSICA	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2002-03	Whalen (WALTON)	CASEY	Temp/Prob	8/21/2001	Teacher	HS			X		El Camino High
2002-03	WILLIAMS	ALLEN	Temp/Prob	8/31/2001	Teacher	HS			X		El Camino High
2002-03	ESQUIVEL	LISA	Temp/Prob	8/21/2001	Teacher	HS SS			X		El Camino High
2002-03	Winters(Rasmussen) Holly	HOLLY	Temp/Prob	8/21/2001	Teacher	HS Spanish			X		El Camino High
2002-03	JARRARD	JEFFREY		9/1/1999	Teacher	HS			X		El Camino High

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2002-03	KLOOS	THOMAS	Temp/Prob	8/20/2002	Teacher	HS			X		El Camino High
2003-04	LOPEZ	JULIO	T	8/25/2000	Teacher	2			X		Libby Elem
2003-04	MIRELES	EDUARDO	T	8/25/2000	Teacher	4			X		Libby Elem
2003-04	MOORE	LORI	T	8/25/2000	Teacher	5			X		Libby Elem
2003-04	MOSSA-MARIANI	VICTORIA	T	10/5/2000	Teacher	6			X		Libby Elem
2003-04	Burton (BUTTERIS)	JULIA	T	10/25/2000	Teacher	3rd			X		Libby Elem
2003-04	BERNARD	LENORE	T	8/25/2000	Teacher	4th			X		Libby Elem
2003-04	CANTRALL	ELIZABETH	T	8/25/2000	Teacher	4th			X		Libby Elem
2003-04	FARRELL (GONZALES)	LISA	T	10/19/2000	Teacher	4th			X		Libby Elem
2003-04	STRATHMAN	SHARON	T	8/25/2000	Teacher	5th			X		Libby Elem
2003-04	BRIGGS	JAMES	T	9/2/1998	Teacher	6th			X		Libby Elem
2003-04	REED	JULIE	T	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Libby Elem
2003-04	MARBLE	ZSANNA	T	8/25/2000	Teacher	K			X		Libby Elem
2003-04	Mena (Wiedle)	AMY	T	8/25/2000	Teacher	K			X		Libby Elem
2003-04	COVARRUBIAS-KELLY	ANNA	T	8/25/2000	Teacher	Kinder			X		Libby Elem
2003-04	HOWARD	KEITH	T	8/25/2000	Teacher	PE			X		Libby Elem
2003-04	Lindgren	Roberta	Temp/Prob	10/21/2003	Teacher	READ 180			X		Libby Elem
2003-04	MATTHEWS	CHERYL	T	2/28/2000	Resource Specialist	MIDDLE			X		Lincoln Middle
2003-04	ZIVOTSKY	ANN	T	9/2/1998	Resource Teacher	MS			X		Lincoln Middle
2003-04	ROMERO	DAWN	T	8/25/2000	Teacher	MS PE			X		Lincoln Middle
2003-04	George	Tamara	Temp/Prob	8/19/2003	Resource Specialist	MS SpEd			X		Lincoln Middle
2003-04	HERNANDEZ	NICOLE	T	8/21/2001	Teacher	4			X		North Terrace Elem
2003-04	FANALE	LORA	T	8/25/2000	Teacher	1st			X		North Terrace Elem
2003-04	PAOGOFIE (Mendez)	RASELA	Temp/Prob	8/20/2002	Teacher	5th			X		North Terrace Elem
2003-04	AYALA	BETTINA	Temp/Prob	8/20/2002	Teacher - SH	Elem SpEd			X		North Terrace Elem
2003-04	CHRIST	SHANE	Tenured	8/25/2000	Teacher	3rd			X		Oceanside High
2003-04	MCCULLOUGH-LEAKE	DANA	T	8/25/2000	Teacher	9, 10			X		Oceanside High
2003-04	DRAGO	DARREN	T	8/25/2000	Teacher	HS			X		Oceanside High
2003-04	LEYVA	ISABEL	T	8/21/2001	Teacher	HS			X		Oceanside High
2003-04	NUANEZ	JOSEPH	T	8/28/2000	Teacher	HS			X		Oceanside High
2003-04	ROCCOFORTE	SHERYL	T	8/21/2001	Teacher	HS			X		Oceanside High
2003-04	FIERZ	GEORGIANN		8/20/2002	Teacher	HS Eng			X		Oceanside High
2003-04	CLARK	CAMERON	T	9/1/1999	Teacher	HS Math			X		Oceanside High
2003-04	CHRISTOPHER	MARY	T	8/25/2000	Teacher	1st			X		Pacifica Elem
2003-04	ANDERSEN	TROY	T	8/25/2000	Teacher	2nd			X		Pacifica Elem
2003-04	PHILLIPS (Stenerodden)	STACY	T	8/30/2000	Teacher	3rd			X		Pacifica Elem
2003-04	WEBB (Strom-Zigler)	MARK	T	9/28/2000	Teacher	3rd			X		Pacifica Elem
2003-04	ANDREWS	JENNIFER	T	8/25/2000	Teacher	4th			X		Pacifica Elem
2003-04	Stone	Dulce	Tenured	8/19/2003	Resource Specialist	Elem SpEd			X		Pacifica Elem
2003-04	Sifuentes	Therese	T	8/25/2000	Teacher	Kinder			X		Pacifica Elem
2003-04	Chavarrria	Freddie	P	9/2/2003	Teacher	6th Math			X		Jefferson Middle
2003-04	HUTCHISON	TIMOTHY	T	8/25/2000	Teacher	MATH			X		Jefferson Middle
2003-04	Meyers	Heather	Temp/Prob	8/26/2003	Teacher	MIDDLE			X		Jefferson Middle
2003-04	DEAN	MARIA	T	8/25/2000	Teacher	MS			X		Jefferson Middle
2003-04	Kern	Justin	P	9/29/2003	Teacher	MS			X		Jefferson Middle

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2003-04	KUCHINSKY	VICKIE	T	8/25/2000	Teacher	MS			X		Jefferson Middle
2003-04	GLENN	LEE	T	8/21/2001	Teacher	MS Band			X		Jefferson Middle
2003-04	PEDERSON	SHAWN	T	8/25/2000	Teacher	MS Lang Arts			X		Jefferson Middle
2003-04	CHAMBERS	RACHEL	T	8/25/2000	Teacher	MS Math/Sci			X		Jefferson Middle
2003-04	Reyes	Raymond	Tenured	8/21/2003	Teacher - LH SDC	MS SpEd			X		Jefferson Middle
2003-04	DREISBACH	JUDE	T	2/5/2001	Teacher - LH SDC	HS			X		El Camino High
2003-04	Miller	Tara	Temp/Prob	10/1/2003	Teacher - ARC	HS			X		El Camino High
2003-04	EASTERBROOK	Kathryn	T	9/1/1999	Teacher	HS Eng			X		El Camino High
2003-04	Esteban	Christine	Tenured	1/31/2000	Teacher	HS Eng			X		El Camino High
2003-04	BENNETT	DAVID	T	9/2/1998	Teacher	HS Math			X		El Camino High
2003-04	DANIELS	BLAIR	T	8/25/2000	Teacher	MS			X		Jefferson Middle
2003-04	DANNECKER	CHADRICK	Temp/Prob	8/20/2002	Teacher	HS Spanish			X		El Camino High
2003-04	WEBB (Strom-Zigler)	DARCY	T	8/21/2001	Teacher	6th			X		King Middle
2003-04	JOHNSON	CYNTHIA	T	8/25/2000	Teacher	8 HISTORY			X		King Middle
2003-04	MCKENNEY	SHELLEY	T	10/26/1998	Teacher	MIDDLE			X		King Middle
2003-04	WILLIAMS (Pittroff)	ELISA	T	8/21/2001	Teacher	MS Arts			X		King Middle
2003-04	BILLING	SUSAN	T	8/25/2000	Resource Specialist	MS SpEd			X		King Middle
2003-04	COUILLARD	DEBORAH	T	9/12/2000	Teacher - LH SDC	MS SpEd			X		King Middle
2003-04	GRIFFITH	DANA	Temp/Prob	8/20/2002	Resource Specialist	MS SpEd			X		King Middle
2003-04	SLASOR	JANELLE	T	9/2/1998	Resource Specialist	MS SpEd			X		King Middle
2003-04	Franklin	Michael	Temp/Prob	8/26/2003	Teacher	HS Eng			X		El Camino High
2003-04	OLSEN	JEFFREY	T	9/1/1999	Teacher	HS			X		El Camino High
2003-04	PETERSEN	MATTHEW	T	2/2/2000	Teacher	HS SS			X		El Camino High
2003-04	DRAGO	DEREK	T	1/31/2000	Teacher	HS			X		El Camino High
2003-04	MATELIAN	ERIK	T	8/21/2001	Teacher	8			X		King Middle
2003-04	MOORE	SCOTT	T	9/23/1998	Teacher	MIDDLE			X		King Middle
2003-04	CUSH	ARRON	T	9/8/1998	Teacher	MS			X		King Middle
2003-04	DOUGHERTY	SHANNON	T	8/25/2000	Teacher	MS			X		King Middle
2003-04	FRANSEN	ERIC	T	8/25/2000	Teacher	MS Math			X		King Middle
2003-04	Francis	Joy		10/28/2002	Teacher	HS			X		El Camino High
2003-04	CARTER	JOHNNY	T	8/25/2000	Teacher	HS Physics			X		El Camino High
2003-04	COYLE	CHRISTOPHER	T	8/25/2000	Teacher	HS			X		El Camino High
2003-04	MAYTORENA	BRIAN	Temp/Prob	9/26/2000	Teacher	HS			X		El Camino High
2003-04	PALAFOX	RENE	T	8/25/2000	Teacher	HS			X		El Camino High
2003-04	Roberts	Jacqueline	Tenure ROP GF	8/28/2000	ROP Teacher	HS			X		El Camino High
2003-04	Musgrove	Douglas	Temp/Prob	8/26/2003	Teacher	HS PE			X		El Camino High
2003-04	ROERIG	TODD	Temp/Prob	8/20/2002	Teacher	HS Science			X		El Camino High
2003-04	MOHR	NANCY	T	9/2/1998	Teacher	2nd			X		Santa Margarita Elem
2003-04	HUGHES	ERIN	T	9/2/1998	Teacher	Elem			X		Santa Margarita Elem
2003-04	KOENIGS, JR	JOSEPH	T	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2003-04	MCRAE	MONIKA	T	8/28/2000	Teacher	Elem			X		Santa Margarita Elem
2003-04	SCHWARTZ	JONATHAN	T	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2003-04	WILKINS	DONNA	T	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2003-04	SAUNDERS, JR	R	T	8/25/2000	Teacher	Elem			X		Santa Margarita Elem
2003-04	Calvert	Lisa	Temp/Prob	10/16/2003	Teacher	MS SpEd			X		Santa Margarita Elem

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2003-04	MACKENZIE	SUZANNE	T	9/18/2000	Teacher	1			X		Ivey Ranch Elem
2003-04	MCNAUGHTON	PAULA	T	8/25/2000	Teacher	2			X		Ivey Ranch Elem
2003-04	NEWVILLE (Short)	TAMARA	T	9/2/1998	Teacher	1st			X		Ivey Ranch Elem
2003-04	Rockdale (SCOTT)	KRISTY	T	8/25/2000	Teacher	1st			X		Ivey Ranch Elem
2003-04	BRIGGS (Janisch)	CHRISTINE	T	8/25/2000	Teacher	2nd			X		Ivey Ranch Elem
2003-04	DREDGE	CHRISTINE	T	9/2/1998	Teacher - LH SDC	MS			X		Lincoln Middle
2003-04	HAMAND	MICHELLE	T	9/19/2000	Teacher	1			X		Nichols Elem
2003-04	KROEPEL	HEATHER	T	8/25/2000	Teacher	2			X		Nichols Elem
2003-04	Maddox (BIGGS)	HEATHER	T	9/1/1999	Teacher	2			X		Nichols Elem
2003-04	MARTINELLI	NANCY	T	10/12/2000	Teacher	3			X		Nichols Elem
2003-04	LEE	SABRINA	T	8/25/2000	Teacher	4			X		Nichols Elem
2003-04	MULQUEEN	LYNN	T	8/25/2000	Teacher	4			X		Nichols Elem
2003-04	Christian (Crooks)	KRIS	T	8/21/2001	Teacher	1st			X		Nichols Elem
2003-04	GALVEZ	SUZANNE	Temp/Prob	8/20/2002	Teacher	1st			X		Nichols Elem
2003-04	SCOTT	MARLENE	T	8/21/2001	Teacher	1st			X		Nichols Elem
2003-04	Broyles	Christian	T	9/12/2001	Teacher	3rd			X		Nichols Elem
2003-04	Flaherty	Robert	Temp/Prob	8/20/2002	Teacher - LH SDC	3rd			X		Nichols Elem
2003-04	PENNINGTON	SHANNON	Temp/Prob	8/20/2002	Teacher - SH	Elem SpEd			X		Nichols Elem
2003-04	WALSH	MICHAEL	Temp/Prob	8/20/2002	Resource Specialist	Elem SpEd			X		Nichols Elem
2003-04	HAGEN	SUZANNE	T	9/2/1998	Teacher	4			X		South Oceanside Elem
2003-04	WALKER	ANDREA	T	9/2/1998	Teacher	3rd			X		South Oceanside Elem
2003-04	ASHCRAFT	REGINA	T	8/21/2001	Teacher - LH SDC	Elem SpEd			X		South Oceanside Elem
2003-04	OBER (Piazza)	ANGELA	T	9/1/1999	Teacher - SH	Elem SpEd			X		South Oceanside Elem
2003-04	KENT	MARY	T	10/3/2001	Teacher - LH SDC	SDC K-3			X		South Oceanside Elem
2003-04	FURQUERON	SHERRI	T	9/18/1998	Teacher	8th History			X		Lincoln Middle
2003-04	AHLES	MANNY	T	8/25/2000	Teacher	MS			X		Lincoln Middle
2003-04	ALLEN	DEANN	T	8/25/2000	Teacher	MS			X		Lincoln Middle
2003-04	GEIERMAN	ANN	T	8/25/2000	Teacher	MS			X		Lincoln Middle
2003-04	GRAY	CHRISTOPHER	T	8/25/2000	Teacher	MS			X		Lincoln Middle
2003-04	GROGAN	PATRICIA	T	4/17/2000	Teacher	MS			X		Lincoln Middle
2003-04	KELLY	PATRICIA	T	9/2/1998	Teacher	MS			X		Lincoln Middle
2003-04	LAVELLE	SHELLEY	T	9/28/1998	Teacher	MS			X		Lincoln Middle
2003-04	Stein (PODOLSKY)	JESSICA	T	8/28/2000	Teacher	MS			X		Lincoln Middle
2003-04	FENNELL	DENISE	T	1/31/2000	Resource Specialist	MS SpEd			X		Lincoln Middle
2003-04	SWANSON	SHERRY	T	8/25/2000	Teacher	9th Eng			X		Oceanside High
2003-04	LOPEZ-MCCLELLAND	LISA	T	8/21/2001	Teacher	10, 11			X		Oceanside High
2003-04	KERN	CARA	Temp/Prob	8/20/2002	Teacher	GEOMETRY			X		Oceanside High
2003-04	GUILLEN	JESSE	T	9/18/2001	Teacher	HS			X		Oceanside High
2003-04	HILL-COLLIS	TERESA	T	10/15/2001	Resource Specialist	HS			X		Oceanside High
2003-04	FRASER	SCOTT		1/28/2002	Teacher	HS Math			X		Oceanside High
2003-04	Fraser (Mitchell)	ERIN	T	8/25/2000	Teacher	HS Math			X		Oceanside High
2003-04	THIBODEAUX	JOSHUA	Temp/Prob	8/21/2001	Teacher	HS Math			X		Oceanside High
2003-04	THORNBURY	TERESA	Temp/Prob	8/20/2002	Teacher	HS Math			X		Oceanside High
2003-04	Bruckner (Chase)	AMANDA	T	9/17/2001	Teacher	HS Eng			X		Oceanside High
2003-04	CAMPBELL	PIKAKE	Tenured	8/25/2000	Teacher - LH SDC	HS SpEd			X		Oceanside High

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2003-04	Faumuina	Merideth	Temp/Prob	8/19/2003	Teacher - LH SDC	HS SpEd			X		Oceanside High
2003-04	Poumele	Pululipano	Tenured	1/28/2002	Teacher - LH SDC	HS SpEd			X		Oceanside High
2003-04	MIZOGUCHI	ROBYN	T	9/3/1998	Resource Specialist	HS			X		Oceanside High
2003-04	Bouret (METCALF)	TARA	T	8/25/2000	Teacher	1			X		Reynolds Elem
2003-04	COHEN II	NELSON	T	9/2/1998	Teacher	3rd			X		Reynolds Elem
2003-04	TURNER	JOHNNY	T	8/25/2000	Teacher	5th			X		Reynolds Elem
2003-04	VORIS	REBECCA	T	8/25/2000	Teacher	K			X		Reynolds Elem
2003-04	ORTEGA	RENE	T	9/2/1998	Teacher	Kinder			X		Reynolds Elem
2003-04	MEZA-MAGALLANES	LYDIA	T	8/25/2000	Teacher	2			X		Reynolds Elem
2003-04	MCCarthy (DEDGE)	ERIN	T	8/25/2000	Teacher	3			X		Reynolds Elem
2003-04	HAMBY	BRADLY	T	8/25/2000	Teacher	4			X		Reynolds Elem
2003-04	RAMOS (Figaro)	ANNA	T	8/25/2000	Teacher	1st			X		Laurel Elem
2003-04	Bell (Bahr)	Amanda	T	8/25/2000	Teacher	2nd			X		Laurel Elem
2003-04	COX	ERICA	T	9/2/1998	Teacher	2nd			X		Laurel Elem
2003-04	ONG	CARIN	T	9/2/1998	Teacher	3rd			X		Laurel Elem
2003-04	BRINKMAN	JOSEPHINE	T	8/25/2000	Teacher	4th			X		Laurel Elem
2003-04	BEST	KENTON	T	9/2/1998	Teacher	5th			X		Laurel Elem
2003-04	SHAW	HOLLY	T	9/14/2000	Teacher	1st			X		McAuliffe Elem
2003-04	NEWSOM	CORINNE	T	10/1/1998	Teacher	3rd			X		McAuliffe Elem
2003-04	QUINLAN	ESTELLE	T	8/25/2000	Teacher - LH SDC	Elem SpEd			X		McAuliffe Elem
2003-04	EVANS	TEANNA	T	8/21/2001	Teacher	7th			X		King Middle
2003-04	SHIRLEY	COLLEEN	T	8/21/2001	Teacher	7th			X		King Middle
2003-04	Stone (Tuft)	Catrina	Temp/Prob	10/16/2003	Teacher	8th Lang Arts			X		King Middle
2003-04	Allender	Julie	Temp/Prob	8/20/2002	Teacher	8th Sci			X		King Middle
2003-04	Yan (Norlander)	Joanne	Temp/Prob	8/20/2002	Teacher	8th Sci			X		King Middle
2003-04	BARETTE	VALLERI	Temp/Prob	1/2/2001	Teacher	MS			X		King Middle
2003-04	SKINNER	BEVERLY	T	8/21/2001	Teacher	MS			X		King Middle
2003-04	HERNANDEZ	CASEY	Temp/Prob	8/20/2002	Teacher	4			X		Garrison Elem
2003-04	HAAS	MARY	T	1/3/2000	Teacher	HS			X		Ocean Shores High
2003-04	COULTHARD	KAREN	T	9/1/1999	Teacher	HS Art			X		Ocean Shores High
2003-04	JOOLINGEN	JEANNE	T	9/2/1998	Teacher	2			X		Del Rio Elem
2003-04	COHEN	APRIL	T	9/28/2001	Teacher	3rd			X		Del Rio Elem
2003-04	Femia	Suzanne	Temp	1/23/2004	Teacher	4th			X		Del Rio Elem
2003-04	GRABLE	GINA	Temp/Prob	8/20/2002	Teacher	4th			X		Del Rio Elem
2003-04	ZELEDON	ANA	Temp/Prob	8/20/2002	Teacher - SH	Pre-K			X		Del Rio Elem
2003-04	ESCOBAR	MARIA	T	9/2/1998	Teacher	3			X		San Luis Rey Elem
2003-04	LANGAN-GRAVLIN	VICKI	T	8/25/2000	Teacher	4			X		San Luis Rey Elem
2003-04	MILLER, JR	JAY	T	9/11/2000	Teacher	5			X		San Luis Rey Elem
2003-04	ADAMS	JENNIFER	T	9/2/1998	Teacher	1st			X		San Luis Rey Elem
2003-04	NUNEZ	LEANDRA	T	8/21/2001	Teacher	1st			X		San Luis Rey Elem
2003-04	BOLES MUROYA	LISA	T	8/25/2000	Teacher	2nd			X		San Luis Rey Elem
2003-04	GASPARO	JACLYN	T	8/21/2001	Teacher	2nd			X		San Luis Rey Elem
2003-04	REINER	LAURIE	T	9/2/1998	Teacher	3rd			X		San Luis Rey Elem
2003-04	Stanford (Clark)	JANNA	T	8/25/2000	Teacher	3rd			X		San Luis Rey Elem
2003-04	CORNISH	SUZANNE	T	9/2/1998	Teacher	4th			X		San Luis Rey Elem

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2003-04	STRUVE (Drane)	MARY	T	8/25/2000	Teacher	4th			X		San Luis Rey Elem
2003-04	WILLIAMS	BARBARA	T	8/25/2000	Resource Specialist	Elem SpEd			X		San Luis Rey Elem
2003-04	GIBBENS	ALISON	T	9/18/2001	Teacher	Kinder			X		San Luis Rey Elem
2003-04	SANCHEZ	SALVADOR	T	9/2/1998	Teacher	Kinder			X		San Luis Rey Elem
2003-04	JOHNSON	HEIDI	T	9/2/1998	Teacher - LH SDC	SDC			X		San Luis Rey Elem
2003-04	MARQUARDT	MARTHA	T	8/25/2000	Teacher	2			X		Mission Elem
2003-04	MCGUIRE	PATRICIA	T	8/25/2000	Teacher	3			X		Mission Elem
2003-04	CORDOVA	BERLINDA	T	9/1/1999	Teacher	1st			X		Mission Elem
2003-04	CROUTHAMEL	KELLY	T	8/21/2001	Teacher	3rd			X		Mission Elem
2003-04	CLARK	SUSAN	T	9/2/1998	Teacher	4th			X		Mission Elem
2003-04	GOMMEL	WALTER	T	9/2/1998	Teacher	4th			X		Mission Elem
2003-04	SWEENEY	MOYA	T	8/21/2001	Teacher	4th			X		Mission Elem
2003-04	FARAH	LINDA	T	9/28/1998	Teacher	5th			X		Mission Elem
2003-04	SPENCER	DANA	T	8/25/2000	Teacher	5th			X		Mission Elem
2003-04	WEAVER (CONNOR)	CATHERINE	T	10/2/1998	Resource Specialist	Elem SpEd			X		Mission Elem
2003-04	ALVARADO	MARIA	T	9/2/1998	Teacher	K			X		Mission Elem
2003-04	LUTHER	JULIE	T	8/25/2000	Teacher	K			X		Mission Elem
2003-04	YENDES	DAVID	T	1/31/2000	Teacher	HS			X		El Camino High
2003-04	STRAUSE	HENRY	T	9/1/1999	Teacher	HS Art			X		El Camino High
2003-04	GREENE	MICHELE	T	8/25/2000	Resource Specialist	HS SpEd			X		El Camino High
2003-04	HAYWAS	ASKOLD	T	2/1/1999	Teacher	HS			X		El Camino High
2003-04	KLOOS	THOMAS	Temp/Prob	8/20/2002	Teacher	HS			X		El Camino High
2003-04	JARVIS	DANIEL	T	9/4/1998	Teacher	2			X		Palmquist Elem
2003-04	Eacott	Christopher	Temp/Prob	8/20/2003	Teacher	1st			X		Palmquist Elem
2003-04	CHILCOTE	TEKOA	T	10/13/2000	Teacher	3rd			X		Palmquist Elem
2003-04	ALBRIGHT	KRISTIN	T	2/1/2000	Teacher	4th			X		Palmquist Elem
2003-04	STEPHENS	DAVID	T	8/13/1998	Teacher	5th			X		Stuart Mesa Elem
2003-04	CLARK	JULIANNE	T	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2003-04	HUMPHRIES	RHONDA	T	8/25/2000	Teacher	Elem			X		Stuart Mesa Elem
2003-04	WILLIAMS	CHERYL	T	1/18/2000	Teacher - SH	Elem SpEd			X		Stuart Mesa Elem
2003-04	FAIRCLOTH	ANGELA	T	8/25/2000	Teacher	K			X		Stuart Mesa Elem
2003-04	HILLHOUSE-SHOKES	VALERIE	T	8/25/2000	Teacher	1			X		Ditmar Elem
2003-04	MICHAEL	NICOLE	T	9/18/2000	Teacher	1			X		Ditmar Elem
2003-04	Sisson (Sporl)	Ellie	Tenured	10/20/2003	Teacher	3rd			X		Ditmar Elem
2003-04	YAZEL	DENNIS	T	8/29/2000	Teacher	MS Science			X		Jefferson Middle
2003-04	RILEY	JACQUELINE	T	8/25/2000	Teacher	6th			X		Jefferson Middle
2003-04	DOOSE	DANIEL	T	8/25/2000	Teacher	MS			X		Jefferson Middle
2003-04	WEICKGENANT	MARY	T	8/25/2000	Teacher	MS			X		Jefferson Middle
2003-04	SMITH	MATTHEW	T	9/2/1998	Teacher	MS Lang Arts			X		Jefferson Middle
2003-04	SIMMONS	DOUGLAS	T	8/25/2000	Teacher	MS Math			X		Jefferson Middle
2003-04	DISCHNER	JUDITH	Temp/Prob	8/20/2002	Teacher - SH	MS SpEd			X		Jefferson HS
2004-05	WEST	SERINA	T	9/1/1999	Teacher	2nd			X		Libby Elem
2004-05	Obrite (Kaminski)	Lynn	Tenured	10/11/1999	Teacher	5th			X		Libby Elem
2004-05	Lindgren	Roberta	Temp/Prob	10/21/2003	Teacher	5th/6th			X		Libby Elem
2004-05	FURQUERON	JEFFREY	T	9/1/1999	Teacher	6th			X		Libby Elem

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2004-05	CAPABIANCO	JENNIFER	T	9/1/1999	Resource Specialist	Elem SpEd			X		Lincoln Middle
2004-05	Reed (Sherwood)	AMERET	T	8/21/2001	Teacher	MS			X		Lincoln Middle
2004-05	Armstrong	Christian	Temp/Prob	4/19/2004	Teacher	MS PE			X		Lincoln Middle
2004-05	MCCONCHIE	BRIAR	T	8/25/2000	Teacher	2			X		North Terrace Elem
2004-05	AYALA	BETTINA	T	8/20/2002	Teacher - SH	Elem SpEd			X		North Terrace Elem
2004-05	KASSIS-DIKIY	STEPHANI	T	8/25/2000	Teacher	K			X		North Terrace Elem
2004-05	ROWAN II	MICHAEL	T	9/1/1999	Teacher	K/1st			X		North Terrace Elem
2004-05	FARQUHAR	STEPHANIE	T	8/21/2001	Teacher	HS			X		Oceanside High
2004-05	Nelms	Devin	Temp/Prob	8/25/2004	Teacher	HS			X		Oceanside High
2004-05	WAGNER	DAVID	T	9/1/1999	Teacher	HS SS			X		Oceanside High
2004-05	THIBODEAUX	JOSHUA	T	8/21/2001	Teacher	HS Math			X		Oceanside High
2004-05	BENSON-CLARK	KRISTI	T	9/1/1999	Teacher	HS PE			X		Oceanside High
2004-05	GOOD II	RICHARD	T	8/28/2000	Teacher	HS Science			X		Oceanside High
2004-05	Elliott (Sommerville)	MILANI	T	9/1/1999	Teacher	1			X		Pacifica Elem
2004-05	AFZALI	FARANAK	T	9/1/1999	Teacher	2nd			X		Pacifica Elem
2004-05	VAN DIEPEN	LEA	T	9/3/1999	Teacher	2nd			X		Pacifica Elem
2004-05	QUARRIE	M	Tenured	9/1/1999	Teacher	3rd			X		Pacifica Elem
2004-05	DISCHNER	JUDITH	T	8/20/2002	Teacher - SH	Elem SpEd			X		Pacifica Elem
2004-05	Bush	Jolyn	P	8/25/2005	Teacher - ED	1st	X		X		Jefferson Middle
2004-05	Meyers	Heather	Temp/Prob	8/26/2003	Teacher	MIDDLE			X		Jefferson Middle
2004-05	Hill	Keith	Temp/Prob	11/14/2003	Teacher	MS			X		Jefferson Middle
2004-05	Kern	Justin	T	9/29/2003	Teacher	MS			X		Jefferson Middle
2004-05	LEAVERTON	SHERI	T	8/25/2000	Teacher	MS	X		X		Jefferson Middle
2004-05	Vico (RUBEN)	IRENE	T	2/8/1999	Teacher	MS	X		X		Jefferson Middle
2004-05	MARSHALL	GAIL	T	8/20/2002	Teacher - LH SDC	SDC/MIDDLE			X		Jefferson Middle
2004-05	Hueth	Dave	Temp/Prob	2/10/2004	Teacher	English			X		Oceanside High
2004-05	FISHER (Potter)	ANN	T	8/13/1999	Teacher	HS			X		El Camino High
2004-05	GUAYANTE	GREGORY	T	9/1/1999	Teacher	HS			X		El Camino High
2004-05	COHEN	CHARLES	T	8/21/2001	Teacher	HS Eng			X		El Camino High
2004-05	SHANAHAN (Young)	LAURA	T	8/21/2001	Teacher	HS Eng			X		El Camino High
2004-05	SHORTMAN	LESLEY	T	8/21/2001	Teacher	HS Eng			X		El Camino High
2004-05	TARGHETTA	CARRIE	T	8/21/2001	Teacher	HS Eng			X		El Camino High
2004-05	NANK	SEAN	T	8/21/2001	Teacher	HS Math			X		El Camino High
2004-05	Roeder	Stephen	Tenured	8/1/2004	Teacher	HS Math			X		El Camino High
2004-05	Sellers	Peggy	Tenured	8/25/2005	Teacher	HS Math			X		El Camino High
2004-05	TRAUGH	STEVEN	T	9/1/1999	Teacher	Music	X		X		Jefferson Middle
2004-05	Gisbert	Cynthia		8/25/2005	Teacher - LH SDC	Kinder			X		King Middle
2004-05	DeSanto (Swanberg)(Smith)	Christina		11/23/1998	Teacher	6th			X		King Middle
2004-05	GRABLE	GINA	T	8/20/2002	Teacher	7th Science			X		King Middle
2004-05	JENSEN	JENNIFER	T	9/28/1998	Teacher	8 SCIENCE			X		King Middle
2004-05	HO	CHIA (ROBERT)	T	9/2/1998	Teacher	MS			X		King Middle
2004-05	COHEN	PATRICIA	T	9/1/1999	Teacher	MS 7th Core			X		King Middle
2004-05	ANDERSON	THITHI	T	9/1/1999	Teacher	MS Math			X		King Middle
2004-05	DUNNING	FARZIN	T	9/1/1999	Teacher	MS Math			X		King Middle
2004-05	Sanders	Xylena	Tenured	8/25/2005	Resource Specialist	MS SpEd			X		King Middle

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2004-05	BUNRASI	JOHN	T	8/23/1999	Teacher	MS Math	X		X	Jefferson Middle
2004-05	Franklin	Michael	Temp/Prob	8/26/2003	Teacher	HS Eng			X	El Camino High
2004-05	Winters(Rasmussen) Holly	HOLLY	T	8/21/2001	Teacher	HS Spanish			X	El Camino High
2004-05	JARRARD	JEFFREY	T	9/1/1999	Teacher	SS/ASB			X	El Camino High
2004-05	GRAY	ANN	T	8/18/1999	Teacher	ELD	X		X	Clair W. Burgener Academy
2004-05	GIBBA	TRACY	T	8/25/2000	Teacher	HS SS			X	El Camino High
2004-05	VORIS	THOMAS	T	8/14/2000	Teacher	HS SS			X	El Camino High
2004-05	GEE	JEREMEY	T	8/21/2001	Teacher	HS Math			X	El Camino High
2004-05	THOMPSON	ORLANDO	T	8/13/1998	Teacher	MATH	X		X	Clair W. Burgener Academy
2004-05	HARTZ	JESSE	T	9/16/1998	Teacher	MS			X	Clair W. Burgener Academy
2004-05	AMIDON	C	T	2/1/1999	Teacher	MS Math			X	Clair W. Burgener Academy
2004-05	Taliana	Michael	Tenured	8/20/2002	Teacher	Alg			X	Clair W. Burgener Academy
2004-05	RUIZ	SOCORRO	T	8/21/2001	Teacher	HS			X	El Camino High
2004-05	Whalen (WALTON)	CASEY	T	8/21/2001	Teacher	HS			X	El Camino High
2004-05	WILLIAMS	ALLEN	T	8/31/2001	Teacher	HS ARC			X	El Camino High
2004-05	BAYHAM	BONNIE	T	8/21/2001	Teacher	HS Math			X	El Camino High
2004-05	Musgrove	Douglas	Temp/Prob	8/26/2003	Teacher	HS PE			X	El Camino High
2004-05	Spooner	Marguerite	Tenured	2/1/1999	Teacher	various			X	Clair W. Burgener Academy
2004-05	Calvert	Lisa	Temp/Prob	10/16/2003	Teacher	1st			X	Santa Margarita Elem
2004-05	SWARTZ	CATHI	T	8/28/2000	Teacher	4th			X	Santa Margarita Elem
2004-05	KEARNEY	SHERI	T	8/21/2001	Teacher	4th/5th			X	Santa Margarita Elem
2004-05	ARSENAULT	JACQUELYN	T	9/4/1998	Teacher	MS			X	Santa Margarita Elem
2004-05	STONE	JONATHAN	T	1/8/2001	Teacher	4th/5th			X	Ivey Ranch Elem
2004-05	Berman (GREY)	EMILY	T	9/2/1999	Resource Specialist	Elem SpEd			X	Ivey Ranch Elem
2004-05	HAMME	KELLY	T	9/1/1999	Teacher	K			X	Ivey Ranch Elem
2004-05	ZELUFF	KAREN	T	8/21/2001	Teacher	Kinder			X	Ivey Ranch Elem
2004-05	VOGEL	REBECCA	T	8/13/1999	Teacher	4th			X	Nichols Elem
2004-05	MARANDA	COLETTE	T	8/21/2001	Teacher	K			X	Nichols Elem
2004-05	BLEHA (Thompson)	JENNIFER	T	8/21/2001	Teacher	6th			X	Lincoln Middle
2004-05	MILLER	MICHAEL	T	9/2/1998	Teacher	7,8			X	Lincoln Middle
2004-05	RULE (Norris)	Denise	Tenured	8/21/2001	Teacher	MS			X	Lincoln Middle
2004-05	ROGERS	THOMAS	T	7/31/2001	Teacher	MS Math			X	Lincoln Middle
2004-05	CARLSON	CATHERINE	T	8/25/2000	Teacher	1st			X	Nichols Elem
2004-05	DAVIS	CRAIG	T	8/21/2001	Teacher	HS	X		X	Oceanside High
2004-05	Miller	Tara	Temp/Prob	10/1/2003	Teacher - ARC	HS			X	Oceanside High
2004-05	Stafford	Kortni	Tenured	8/25/2005	Teacher	HS Biology			X	Oceanside High
2004-05	Redmond	Brad	Tenured	8/25/2004	Teacher	HS Math			X	Oceanside High
2004-05	RICHMAN	WILLIAM	T	8/21/2001	Teacher	HS Math	X		X	Oceanside High
2004-05	JONES	ANETA	T	8/20/2002	Teacher - SH	SDC	**		X	Oceanside High
2004-05	Howard	Mervi		8/25/2005	Teacher	HISTORY			X	Oceanside High
2004-05	Stone (Van der Molen)	MELANIE	T	2/5/2001	Teacher	1st/2nd			X	Laurel Elem
2004-05	VOGEL	JEFFREY	T	8/9/2000	Teacher	HS Eng			X	Oceanside High
2004-05	Faumuina	Merideth	Temp/Prob	8/19/2003	Teacher - LH SDC	HS SpEd			X	Oceanside High
2004-05	George	Tamara	Temp/Prob	8/19/2003	Resource Specialist	MS SpEd			X	El Camino High
2004-05	FLANAGAN	TERESA	T	8/25/2000	Teacher	Kinder			X	Reynolds Elem

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2004-05	HOLGUIN	JENNIFER	T	9/1/1999	Teacher	1			X		Laurel Elem
2004-05	CARRASCO	ARTURO	T	8/21/2001	TOSA	Elem			X		Reynolds Elem
2004-05	Best (Cross)	Lisa	T	12/4/2000	Teacher	1st			X		Laurel Elem
2004-05	BOYD	KEITH	T	8/21/2001	Teacher - SH	Elem SpEd			X		Laurel Elem
2004-05	BOYD	KIMBERLY	T	8/21/2001	Resource Specialist	Elem SpEd			X		Laurel Elem
2004-05	MURRAY	LISA	T	9/1/1999	Teacher	1st/2nd	X**		X		McAuliffe Elem
2004-05	POWELL	KIMBERLEE	T	9/1/1999	Teacher	6th	X		X		King Middle
2004-05	Allender	Julie	Tenured	8/20/2002	Teacher	7th Sci			X		King Middle
2004-05	Stone (Tuft)	Catrina	Temp/Prob	10/16/2003	Teacher	8th Lang Arts			X		King Middle
2004-05	PHILLIPS	MICHAEL	T	1/2/2001	Teacher	Elem			X		King Middle
2004-05	Post	Jenny	Tenured	8/24/2004	Teacher	Elem Music			X		Pupil Services
2004-05	Casselberry	Nadedja	P	8/25/2005	Teacher	Kinder			X		King Middle
2004-05	Coscuna	Cynthia	Temp/Prob	1/25/2005	Teacher	MS			X		King Middle
2004-05	NOURANI	MELODY	T	8/21/2001	Teacher	3rd			X		Garrison Elem
2004-05	FLORIO	MICHAEL	T	8/21/2001	Teacher	5th			X		Garrison Elem
2004-05	SIMMONS	BRENDA	Temp/Prob	8/21/2002	Teacher - SH	Elem SpEd			X		Garrison Elem
2004-05	MULLER	RANDOLPH	T	8/25/2000	Teacher - LH SDC	ELM/SDC			X		Garrison Elem
2004-05	BOKOR	DAYLE	T	3/9/2001	Teacher	K			X		Garrison Elem
2004-05	MARCON	RACHELLE	T	3/29/1999	Teacher	K			X		Garrison Elem
2004-05	ZAVODNY	NICOLE	T	8/25/2000	Teacher SE (ECE)	Pre-K			X		Garrison Elem
2004-05	ANDERSON	WARREN	T	9/1/1999	Teacher	HS SS			X		Ocean Shores High
2004-05	COLE	VERNAL	T ROP	8/25/2000	Teacher	HS Math			X		Ocean Shores High
2004-05	Engen	Michael	P	8/26/2004	Resource Specialist	HS SpEd			X		Ocean Shores High
2004-05	JOOLINGEN	WILLIAM	T	9/1/1999	Teacher	4			X		Del Rio Elem
2004-05	Hajek-Schalge	ELLEN	T	10/26/1998	Teacher	1st/2nd			X		Del Rio Elem
2004-05	HINDMAN	RENEE	T	8/25/2000	Teacher	1st/2nd			X		Del Rio Elem
2004-05	FLYNN	LINDA	T	9/1/1999	Teacher	2nd			X		Del Rio Elem
2004-05	SAAVEDRA	MARLENA	T	8/25/2000	Teacher	3rd			X		Del Rio Elem
2004-05	THIELEN	KARYN	T	9/2/1999	Teacher	4th			X		Del Rio Elem
2004-05	CHAMBERS	ANNIE	T	9/1/1999	Teacher	5th			X		Del Rio Elem
2004-05	Femia	Suzanne	Temp/Prob	1/23/2004	Teacher	5th			X		Del Rio Elem
2004-05	ROGERS	SCOTT	T	9/1/1999	Teacher	5th			X		Del Rio Elem
2004-05	SOTO	JOSE	T	2/1/1999	Resource Specialist	Elem SpEd			X		Del Rio Elem
2004-05	CHU-KRAMER	MAGGIE	T	9/1/1999	Teacher	Kinder			X		Del Rio Elem
2004-05	ZELEDON	ANA	T	8/20/2002	Teacher - SH	Pre-K			X		Del Rio Elem
2004-05	MCCARTHY	ANNETTE	T	9/2/1998	Teacher	1			X		San Luis Rey Elem
2004-05	SALMON	BLAIR	T	1/27/1999	Teacher	1st			X		San Luis Rey Elem
2004-05	BOYSTER (Watson)	LISA	T	9/1/1999	Teacher	2nd			X		San Luis Rey Elem
2004-05	Carlisle	Erin	Temp/Prob	8/24/2004	Teacher - LH SDC	HS Eng			X		San Luis Rey Elem
2004-05	STICKLES	MARTHA	T	8/21/2001	Teacher	4th			X		Mission Elem
2004-05	POKLETAR	ROBERT	T	8/25/2000	Teacher - LH SDC	Elem SpEd			X		Mission Elem
2004-05	HARRIS	HOLLY	T	1/25/2001	Teacher	K			X		Mission Elem
2004-05	Faist (Prather)	Chandra	Temp/Prob	8/25/2004	Teacher	HS			X		Oceanside High
2004-05	WAGGETT, JR	DONALD	T	9/1/1999	Teacher	HS Math			X		Oceanside High
2004-05	DRAIM	DAVID	T	8/21/2001	Teacher	HS			X		El Camino High

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2004-05	DREISBACH	JUDE	T	2/5/2001	Teacher - LH SDC	HS			X		El Camino High
2004-05	LISH	ANITA	T	9/2/1998	Resource Specialist	HS	X**		X		El Camino High
2004-05	MCANEAR	DEANNA	T	8/25/2000	Teacher - LH SDC	HS			X		El Camino High
2004-05	MCKINLEY	JENIFER	T	9/1/1999	Teacher	HS			X		El Camino High
2004-05	Zendejas	Kristin	Tenured	8/24/2004	Teacher	HS			X		El Camino High
2004-05	CASIAS	LEVI	T	8/21/2001	Teacher	HS Art			X		El Camino High
2004-05	THOMPSON	DAVID	T	9/1/1999	Teacher - LH SDC	HS SpEd			X		El Camino High
2004-05	VANHOOSER	MALINDA	T	9/1/1999	Resource Specialist	HS SpEd			X		El Camino High
2004-05	WILHOVSKY	ERIK	T	8/21/2001	Resource Specialist	HS SpEd			X		El Camino High
2004-05	Langen	Mandy	P	8/24/2004	Teacher	HS			X		El Camino High
2004-05	MEZA	CHRISTINE	T	9/2/1998	Teacher	HS			X		El Camino High
2004-05	ROCHE	JANICE	Tenured	9/13/2001	Teacher	1st			X		Palmquist Elem
2004-05	TRELEASE	RENEE	T	9/1/1999	Teacher	1st			X		Palmquist Elem
2004-05	NIELAND	MICHAEL	T	1/24/2001	Teacher	2nd			X		Palmquist Elem
2004-05	REESE	MARA	T	8/21/2001	Teacher	2nd			X		Palmquist Elem
2004-05	Eacott	Christopher	Temp/Prob	8/20/2003	Teacher	5th			X		Palmquist Elem
2004-05	GRUBER	ALLEN	T	8/23/2001	Teacher - LH SDC	Elem SpEd			X		Palmquist Elem
2004-05	HOGUE	LORRAH	T	9/1/1999	Teacher	K			X		Stuart Mesa Elem
2004-05	Scott (Hoover)	Mary		2/13/2001	Teacher	2			X		Ditmar Elem
2004-05	MAGANA	ROSEMARY	T	10/22/1999	Teacher	3			X		Ditmar Elem
2004-05	MOCNY	KELLI	T	9/1/1999	Teacher	3			X		Ditmar Elem
2004-05	POTTS	MICHAEL	T	5/3/2001	Teacher	4th			X		Ditmar Elem
2004-05	Chavarria	Freddie	Tenured	9/2/2003	Teacher	MS			X		Jefferson Middle
2004-05	Villalpando (Robertson)	JENNIFER	T	8/14/2000	Teacher	MS Lang Arts	X		X		Jefferson Middle
2004-05	HUERTERO (Dellar)	Amy	Temp/Prob	8/24/2004	Resource Specialist	MS SpEd			X		Jefferson Middle
2004-05	HINDERLITER	JAMES	T	9/1/1999	Teacher - LH SDC	SDC	X		X		Jefferson Middle

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Evaluator	Satisfactory / Unsatisfactory	
C. Motes	S	
D. Daris	S	
E. Szielenski	S	
S. Avila-Molina	S	
C. Motes	S	
D. Daris	S	
D. DARIS	S	
D. DARIS	S	
E. Galvan	S	
E. GALVAN	S	
E. Szielenski	S	
F. DELGADO	S	
F. Delgado	S	
F. Gomez	S	
F. GOMEZ	S	
G. Serna	S	
J. ASSMAN	S	
J. Assman	S	
J. Farley	S	
J. Farley	S	
J. Farley	S	
J. Farley	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
L. Goldstein	S	
L. Goldstein	S	
L. Goldstein	S	
L. Goldstein	S	
L. Hess	S	
L. Hess	S	
M. GLEISBERG	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. MUNDEN	S	
M. MUNDON	S	
P. Barnes	S	
P. BARNES	S	
P. Barnes	S	
P. Barnes	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
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P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
R. Briggs	S	
R. Briggs	S	
R. Clendening	S	
R. CLENDENING	S	
R. CLENDENING	S	
R. CLENDENING	S	
S. Molina	S	
T. KEANE	S	
T. Keane	S	
V. Esquibel	S	
	S	
B. KOLB	S	
B. KOLB	S	
B. Kolb	S	
B. Rowe	S	
B. Rowe	S	
C. Motes	S	
C. Motes	S	
D. Daris	S	
D. DARIS	S	
D. Daris	S	
D. Daris	S	
E. Council	S	
E. COUNCIL	S	
E. Galvan	S	
E. GALVAN	S	
E. GALVAN	S	
E. Galvan	S	
E. SZIELENSKI	S	
E. Szielenski	S	
E. Szielenski	S	
E. Szielenski	S	
E. Szielenski	S	
E. Szielenski	S	
F. DELGADO	S	
F. Delgado	S	
F. Delgado	S	
F. Gomez	S	
F. GOMEZ	S	
J. Assman	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
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P.Trayrn	S	
R. Briggs	S	
R. BRIGGS	S	
R. BRIGGS	S	
R. Clendening	S	
R. Clendening	S	
R. CLENDENING	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
T. KEANE	S	
T. Keane	S	
T. TURNER	S	
T. TURNER	S	
V. Esquibel	S	
E.Galvan	S	
A. Diaz	S	
A. Gamble	S	
B. Johnson	S	
B. KOLB	S	
B. KOLB	S	
B. KOLB	S	
B. Kolb	S	
B. Kolb	S	
B. Kolb	S	
B. ROWE	S	
B. Rowe	S	
C. Motes	S	
C. Motes	S	
C. Sanders	S	
C. SANDERS	S	
C. SANDERS	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
D. ALCORN	S	
D. Alcorn	S	
D. Daris	S	
D. Daris	S	
D. DARIS	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D.D. Alcorn	S	
E. WALTERS	X	
E. Council	S	
E. Council	S	
E. COUNCIL	S	
E. COUNCIL	S	
E. Council	S	
E. GALVAN	S	
E. Galvan	S	
E. Galvan	S	
E. Galvan	S	
E. SYELENSKI	S	
E. SZIELENSKI	S	
E. SZIELENSKI	S	
E. SZIELENSKI	S	
E. SZIELENSKI	S	
E. SZIELENSKI	S	
E. Szielenski	Req Improvement	
E. Szielenski	S	
E. Szielenski	S	
E. SZIELENSKI	S	
E. Szielenski	S	
E. Szielenski	S	
E. Szielenski	S	
E. SZIELENSKI	S	
E. Szielenski	S	
E. Szielenski	S	
E. Szielenski	S	
E. WALTERS	S	
E. Walters	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

E. Walters	S	
E. Walters	S	
E. Walters	S	
E. Walters	S	
E. Walters	S	
E. Walters	S	
E. Walters	S	
F. CHERVEIA	S	
F. Degado	S	
F. Degado	S	
F. DELGADO	S	
F. Delgado	S	
F. Delgado	S	
F. DELGADO	S	
F. Gomez	S	
F. Gomez	S	
F. GOMEZ	S	
F. GOMEZ	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
G. Serna	S	
J. Assman	S	
J. IMAN	S	
J. IMAN	S	
J. IMAN	S	
J. Iman	S	
J. Iman	S	
J. IMAN	S	
J. Shirley	S	
J.Iman	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt		
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
L. Graziola	S	
L. Graziola	S	
L. Graziola	S	
L. Graziola	S	
L. Graziola	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

P.Barnes	S	
R. Briggs	S	
R. BRIGGS	S	
R. BRIGGS	S	
R. BRIGGS	REQUIRES IMPROVEMENT	
R. Briggs	S	
R. Briggs	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. GIBSON	S	
R. GIBSON	S	
R. GIBSON	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
Ron Briggs	S	
S. MORR	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
T. Keane	S	
T. Keane	S	
T. TURNER	S	
T. TURNER	S	
T. Turner	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. ESQUIVEL	S	
A. Diaz	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	

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B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Kolb	S	
B. Kolb	S	
B. Kolb	S	
B. KOLB	S	
B. Kolb	S	
B. Kolb	S	
B. Kolb	S	
B. Kolb	S	
B. ROWE	S	
B. Rowe	S	
C. SANDERS	S	
C. SANDERS	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. SANDERS	S	
C. Sanders	S	
C. Sanders	S	
D. ALCORN	S	
D. Alcorn	S	
D. Alcorn	Assistance Plan	
D. ALCORN	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D.D. Alcorn	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
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D.Daris	S	
E. Council	S	
E. Council	S	
E. COUNCIL	S	
E. Council	S	
E. S. Bessant	S	
E. S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
F. Balanon	S	
F. BALANON	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Delgado	S	
F. DELGADO	S	
F. DELGADO	S	
F. Delgado	S	
F. Delgado	S	
F. DELGADO	S	
F. Delgado	S	
F. Delgado	S	
F. Gomez	S	
F. GOMEZ	S	
F. GOMEZ	S	
F. GOMEZ	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
G. Thornton	S	
G. Thornton	S	
G. Thornton	S	
G. Thornton	S	
G. Thornton	S	
G. Thornton	Req. Improvement	
G. Thornton	S	
J. IMAN	S	
J. IMAN	S	
J. Iman	S	
J. Iman	S	
J. Schmidt	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
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J. Schmidt	S	
J. Schmidt	S	
J. Schmidt	S	
J. Schmidt	S	
J. SCHMIDT	S	
J. SCHMIDT	S	
J. Schmidt	S	
J. Schmidt	S	
J. SHIRLEY	S	
J. Shirley	S	
J. Shirley	S	
J. Shirley	S	
J. Shirley	S	
J. Shirley	S	
J. Walters	S	
J. Walters	S	
J. Walters	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
L. Graziola	S	
L. GRAZIOLI	S	
L. GRAZIOLI	S	
L. HESS	S	
L. Hess	S	
L. Hess	S	
L. HESS	S	
L. HESS	S	
L. IBARRA	S	
L. Ibarra	S	
L. Ibarra	S	
L. Ibarra	S	
L. IBARRA	S	
L.Graziola	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
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L.Ibarra	S	
L.Ibarra	S	
Luis Ibarra	S	
M. Gleisberg	S	
M. Gleisberg	S	
M. Gleisberg	S	
M. Munden	S	
M. MUNDEN	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. MUNDEN	S	
M. MUNDON	S	
M. MUNDON	S	
P. Barnes	S	
P. Cowman	S	
P. Cowman	S	
P. Cowman	S	
P. Cowman	S	
P. Cowman	S	
P. MORGAN	S	
P. MORGAN	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Thompson	S	
P. THOMPSON	S	
P. Thompson	S	
P. Thompson	S	
R. BRIGGS	S	
R. BRIGGS	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
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R. Clendening	S	
R. Clendening	S	
R. Clendening	S	
R. GIBSON	S	
R. GIBSON	S	
R. GIBSON	S	
R. GIBSON	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. GIBSON	S	
R. Nelson	S	
R. NELSON	X	
R. NELSON	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
R. Rowe	S	
S. BESSANT	S	
S. Bessant	S	
S. Bessant	S	
S. MORR	S	
S. MORR	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
T. Keane	S	
T. Keane	S	
T. Keane	S	
T. Keane	S	
T. Keane	S	
T. KEANE	S	
T. McAteer	S	
T. MCATEER	S	
T. McAteer	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

T. McAteer	S	
T. McAteer	S	
T. McAteer	S	
T. Tanner	S	
T. TURNER	s	
T. TURNER	S	
T. Turner	S	
T. Turner	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	Req Improvement	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
T. TURNER	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Kolb	S	
B. ROWE	S	
B. ROWE	S	
B. Rowe	S	
B. Rowe	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
D. DARIS	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

D. SHRIEVES	S	
D.Daris	S	
E. S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. DELGADO	S	
F. Delgado	S	
F. Delgado	S	
F. Gomez	S	
F. GOMEZ	S	
F. Gomez	S	
F. Wilson	S	
F. Wilson	S	
F. Wilson	S	
F. Wilson	S	
F. WILSON	S	
F. Wilson	S	
G. Thornton	S	
G. Thornton	S	
G. Thornton	S	
G. THORTON	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. IMAN	S	
J. Schmidt	S	
J. Schmidt	S	
J. Shirley	S	
J. Shirley	S	
J. Shirley	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

J. Shirley	S	
J. Shirley	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
L. Hess	S	
L. Hess	S	
L. HESS	S	
L. Hess	S	
L. IBARRA	S	
L. Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
M. Gleisberg	S	
M. Gleisberg	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. OLIVER	S	
P. Cowman	S	
P. MORGAN	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. THOMPSON	S	
P. Thompson	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
R. Briggs	S	
R. BRIGGS	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. Briggs	S	
R. GIBSON	S	
R. GIBSON	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Mueller	S	
R. Nelson	S	
R. NELSON	X	
R. NELSON	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
S. Bessant	S	
S. Bessant	S	
S. Bessant	S	
S. Morr	S	
S. Morr	S	
T. Keane	S	
T. Keane	S	
T. KEANE	S	
T. MC ATEER	S	
T. TURNER	S	
T. TURNER	S	
T. Turner	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. Esquibel	S	
V. ESQUIVEL	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

D. COLEMAN	S	
D. Coleman	Assistance Plan	
D. Coleman	S	
D. Coleman	S	
D. Coleman	S	
D. DARIS	X	T in FY 2002-03
D. DARIS	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Legg	S	
D. Shreves	S	
D. SHREVES	S	
D. SHREVES	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Daris	S	
E. S. Bessant	S	
E. S. Bessant	S	
E.S. Bessant	S	
F. BALANON	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Balanon	S	
F. Degado	S	
F. Degado	S	
F. Delgado	S	
F. DELGADO	S	
F. Delgado	S	
F. Delgado	S	
F. Delgado	S	
F. Delgado	S	
F. Gomez	S	
F. GOMEZ	S	
F. GOMEZ	S	
F. GOMEZ	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	
F. Gomez	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

F. WILSON	S	
F. WILSON	S	
F. Wilson	S	
F. Wilson	S	
F. Wilson	S	
J. SCHMIDT	S	
J. IMAN	S	
J. IMAN	S	
J. IMAN	S	
J. IMAN	S	
J. IMAN	S	
J. IMAN	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Iman	S	
J. Reimer	S	
J. Reimer	S	
J. Reimer	S	
J. Reimer	S	
J. REIMER	S	
J. Schmidt	S	
J. Schmidt	S	
J. Schmidt	S	
J. Schmidt	S	
J. Schmidt	S	
J. Schmidt	S	
J. SCHMIDT	S	
J. SCHMIDT	S	
J. Schmidt	S	
J. Schmidt	S	
J. Walters	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Obrzut	S	
K. Obrzut	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

K. Obrzut	S	
K. Obrzut	S	
K. ORBITZ	S	
L. Graziola	S	
L. Graziola	S	
L. Graziola	S	
L. Graziola	S	
L. Graziola	S	
L. GRAZIOLI	S	
L. GRAZIOLI	S	
L. GRAZOLI	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
M. Gleisberg	S	
M. Gleisberg	S	
M. Gleisberg	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Oliver	S	
P. Cowman	S	
P. Cowman	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Thompson	S	
P. THOMPSON	S	
P. THOMPSON	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
P. THOMPSON	S	
R. GIBSON	S	
R. GIBSON	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. Gibson	S	
R. GIBSON	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
S. BESSANT	S	
S. Bessant	S	
S. MORR	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
T. McAteer	S	
T. McAteer	S	
T. McAteer	S	
T. McAteer	S	
T. McAteer	S	
T. TURNER	S	
T. TURNER	S	
Tim Turner	S	
W Cocita	S	
W. Cocita	S	
W. Cocita	S	
W. Cocita	S	
W. Cocita	S	
W. Cocita	S	
W. Cocita	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	
B. Johnson	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

B. Kolb	S	
B. Kolb	S	
B. Kolb	S	
B. ROWE	S	
B. Rowe	S	
B. ROWE	S	
B. Rowe	S	
C. Mora	S	
C. Mora	S	
C. Mora	S	
C. Mora	S	
C. Mora	S	
C. Mora	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
C. Sanders	S	
D. Coleman	S	
D. COLEMAN	S	
D. COLEMAN	S	
D. COLEMAN	S	
D. Coleman	S	
D. Coleman	S	
D. COLEMAN	S	
D. DARIS	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Daris	S	
D. Schreves	S	
D. Shreves	S	
D. Shreves	S	
D. SHREVES	S	
D. SHREVES	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	
D. Shreves	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

D.Coleman	S	
D.Daris	S	
E S. Bessant	S	
E. BESENT	S	
E. S. Bessant	S	
E. S. Bessant	S	
E. S. Bessant	S	
E. S. Bessant	S	
E. S. Bessant	S	
E. S. Bessant	S	
E. S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
E.S. Bessant	S	
F. Gomez	S	
F. Gomez	S	
F. GOMEZ	S	
F. Gomez	S	
F. Wilson	S	
F. Wilson	S	
F. WILSON	S	
F. Wilson	S	
J. Iman	S	
J. IMAN	S	
J. Schmidt	S	
J. SCHMIDT	S	
J. Schmidt	S	
J. Schmidt	S	
J.Iman	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. Marquardt	S	
K. OBRIZT	S	
K. Obrzut	S	
K. Obrzut	S	
K. Obrzut	S	
K. Obrzut/J. Schmidt	S	
L. Graziola	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

L. IBARRA	S	
L.Graziola	S	
L.Ibarra	S	
L.Ibarra	S	
L.Ibarra	S	
M. Gleisberg	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Munden	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
M. Oliver	S	
P. Cowman	S	
P. Cowman	S	
P. Cowman	S	
P. Morgan	S	
P. MORGAN	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. Morgan	S	
P. THOMPSON	S	
P. Thompson	S	
P. Thompson	S	
P. Thompson	S	
R. Gibson	S	
R. Gibson	S	
R. GIBSON	S	
R. Mueller	S	
R. Mueller	S	
R. Nelson	S	

Oceanside USD - Permanent Certificated Instructional Employees (CIE) <10 yrs Tenure
 Stull Act Program Hrs, FY 1997-98 through FY 2007-08 (Every Other Year Evaluation)

R. NELSON	X	
R. NELSON	S	
R. NELSON	S	
R. NELSON	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
R. Nelson	S	
S. Bessant	S	
S. Bessant	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
S. Morr	S	
T. MCATEER	S	
T. TURNER	S	
T. TURNER	S	
T. TURNER	S	
T. Turner	S	
W. Cocita	S	
W. Cocita	S	
W. Cocita	S	
W. COCITAS	S	

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 September 8, 2016, I served the:

Claimant Late Comments

The Stull Act, 14-9825-I-01

Education Code Section 44660-44665

Statutes 1983, Chapter 498; Statutes 1999, Chapter 4

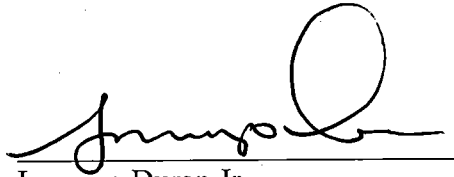
Fiscal Years: 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002,

2002-2003, 2003-2004, and 2004-2005

Oceanside Unified School District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 8, 2016 at Sacramento, California.



Lorenzo Duran Jr.

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/16

Claim Number: 14-9825-I-01

Matter: The Stull Act

Claimant: Oceanside Unified School District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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