

COMMISSION ON STATE MANDATES

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



October 12, 2011

Mr. Keith B. Petersen
SixTen and Associates
P.O. Box 340430
Sacramento, CA 95834-0430

Ms. Jill Kanemasu
State Controller's Office
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95833

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

RE: Final Staff Analysis and Hearing Date

Request for Review of Claiming Instructions

Request to Add Boilerplate Language, 09-RCI-01 (05-PGA-17)

Castro Valley Unified School District, Grossmont Union High School District, San Jose Unified School District, San Diego County Office of Education, Gavilan Joint Community College District; San Mateo County Community College District, State Center Community College District, Requestors

Dear Mr. Petersen and Ms. Kanemasu:

The final staff analysis for the above-entitled manner is enclosed.

Hearing

This test claim is set for hearing on **Thursday, October 27, 2011**, at 9:00 a.m., Room 447, State Capitol, Sacramento, CA. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01(c)(2) of the Commission's regulations. (Cal. Code Regs., tit. 2, § 1183.01(c)(2).)

Special Accommodations

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

Please contact Nancy Patton at (916) 323-3562 if you have questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Drew Bohan".

Drew Bohan
Executive Director

ITEM 11

**REQUEST TO REVIEW CLAIMING INSTRUCTIONS
FINAL STAFF ANALYSIS AND PROPOSED STATEMENT OF DECISION**

Five Amended Parameters and Guidelines Adopted January 29, 2010

Collective Bargaining, 05-PGA-48
Habitual Truant, 05-PGA-51
Intradistrict Attendance, 05-PGA-53
Juvenile Court Notices, 05-PGA-54
Health Fee Elimination, 05-PGA-69

AND

Twelve Amended Parameters and Guidelines Adopted March 26, 2010

Caregiver Affidavits, 05-PGA-46
County Office of Education, Fiscal Accountability, 05-PGA-47
Financial Compliance Audits, 05-PGA-49
Graduation Requirements, 05-PGA-50
Law Enforcement Agency Notices, 05-PGA-55
Physical Education Reports, 05-PGA-60
Physical Performance Tests, 05-PGA-61
Pupil Health Screenings, 05-PGA-63
Pupil Residency Verification and Appeal, 05-PGA-64
Removal of Chemicals, 05-PGA-66
School District Fiscal Accountability Reporting, 05-PGA-67
Law Enforcement Jurisdiction Agreements, 05-PGA-70

AND

Three Amended Parameters and Guidelines Adopted May 27, 2010

Notification of Truancy, 05-PGA-56
Notification to Teachers: Pupils Subject to Suspension or Expulsion, 05-PGA-57
Pupil Suspensions, Expulsions, and Expulsion Appeals, 05-PGA-65

Castro Valley Unified School District, Grossmont Union High School District, San Jose Unified School District, San Diego County Office of Education, Gavilan Joint Community College District, San Mateo County Community College District, State Center Community College District, Requestors

Attached is the proposed statement of decision for this matter. The executive summary and the proposed statement of decision also function as the final staff analysis, as required by section 1183.07 of the Commission's regulations.

EXECUTIVE SUMMARY

This is a request to review claiming instructions for 20 sets of parameters and guidelines that were amended by the Commission on State Mandates (Commission) in 2010. Government Code section 17558 requires the State Controller's Office to issue claiming instructions within 60 days after parameters and guidelines are amended. This 60-day limit has expired for each of the 20 sets of parameters and guidelines at issue here. To date, the Controller has not issued revised claiming instructions. On June 28, 2010, requestors filed a request for the Commission to review the existing claiming instructions. A draft staff analysis was issued on July 19, 2011. The Commission received no comments on the draft staff analysis. Staff recommends that the Commission exercise its authority pursuant to Government Code section 17571 to direct the State Controller's Office to issue revised claiming instructions for each of these 20 sets of amended parameters and guidelines, as required by law.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE REQUEST TO REVIEW CLAIMING
INSTRUCTIONS:

Five Amended Parameters and Guidelines
Adopted January 29, 2010:

Collective Bargaining, 05-PGA-48;
Habitual Truant, 05-PGA-51;
Intradistrict Attendance, 05-PGA-53;
Juvenile Court Notices, 05-PGA-54;
Health Fee Elimination, 05-PGA-69;

Twelve Amended Parameters and Guidelines
Adopted March 26, 2010:

Caregiver Affidavits, 05-PGA-46;
*County Office of Education, Fiscal
Accountability*, 05-PGA-47;
Financial Compliance Audits, 05-PGA-49;
Graduation Requirements, 05-PGA-50;
Law Enforcement Agency Notices,
05-PGA-55; *Physical Education Reports*,
05-PGA-60; *Physical Performance Tests*,
05-PGA-61; *Pupil Health Screenings*,
05-PGA-63; *Pupil Residency Verification
and Appeal*, 05-PGA-64; *Removal of
Chemicals*, 05-PGA-66; *School District
Fiscal Accountability Reporting*, 05-PGA-67;
Law Enforcement Jurisdiction Agreements,
05-PGA-70; and

Three Amended Parameters and Guidelines
Adopted May 27, 2010:

Notification of Truancy, 05-PGA-56;
*Notification to Teachers: Pupils Subject to
Suspension or Expulsion*, 05-PGA-57;
*Pupil Suspensions, Expulsions, and
Expulsion Appeals*, 05-PGA-65.

Filed on June 28, 2010 by

Castro Valley Unified School District,
Grossmont Union High School District, San Jose
Unified School District, San Diego County
Office of Education, Gavilan Joint Community
College District, San Mateo County Community
College District, State Center Community
College, Requestors.

Case No.: 09-RCI-01

*Request to Review Claiming Instructions for
Amendments to Boilerplate Language*

STATEMENT OF DECISION
PURSUANT TO GOVERNMENT CODE
SECTION 17571; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLES 6 and 7,
SECTIONS 1186, 1187, 1188.1, 1188.2

(Proposed for Adoption: October 27, 2011)

STATEMENT OF DECISION

The Commission on State Mandates (Commission) heard and decided this request to review claiming instructions during a regularly scheduled hearing on October 27, 2011. [Witness list will be included in the final statement of decision.]

This request to review claiming instructions is filed pursuant to Government Code section 17571, which gives the Commission jurisdiction to hear a request filed by a local agency or school district to review claiming instructions issued by the State Controller's Office to determine if the claiming instructions conform to the parameters and guidelines.

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

The Commission [adopted/modified] the staff analysis to [approve/deny] the request to review the claiming instructions for the above-captioned programs at the hearing by a vote of [vote count will be included in the final statement of decision].

Summary of the Findings

This is a request to review claiming instructions for 20 sets of parameters and guidelines that were amended by the Commission in 2010. Government Code section 17558¹ requires the State Controller's Office to issue claiming instructions within 60 days after parameters and guidelines are amended. This 60-day limit has expired for each of the 20 sets of parameters and guidelines at issue here. To date, the Controller has not issued revised claiming instructions. On June 28, 2010, requestors filed a request for the Commission to review the existing claiming instructions. A draft staff analysis was issued on July 19, 2011. The Commission received no comments on the draft staff analysis. Pursuant to Government Code section 17571, the Commission directs the State Controller's Office to issue revised claiming instructions for each of these 20 sets of amended parameters and guidelines.

COMMISSION FINDINGS

Chronology

- | | |
|------------|---|
| 04/07/2006 | State Controller's Office files request that the Commission amend parameters and guidelines for 49 different programs |
| 01/29/2010 | Commission adopts amended parameters and guidelines for the programs listed on the title page |
| 03/16/2010 | Commission adopts amended parameters and guidelines for the programs listed on the title page |
| 05/27/2010 | Commission adopts amended parameters and guidelines for the programs listed on the title page |
| 06/28/2010 | Requestors file request that the Commission review the claiming instructions |

¹ All statutory references are to the Government Code.

07/30/2010 State Controller's Office files comments on request for review of claiming instructions

07/19/2011 Commission issues draft staff analysis

I. Background

This is a request to review the claiming instructions for the 20 school district and community college district programs listed above. Claiming instructions are prepared by the State Controller's Office (Controller) after the Commission adopts parameters and guidelines. The purpose of claiming instructions is "to assist local agencies and school districts in claiming costs to be reimbursed."² Pursuant to section 17571, a local agency or school district may request that the Commission review the claiming instructions to determine if they conform to the parameters and guidelines.

This request to amend claiming instructions has a long history. In 2002, based on a recommendation from the Bureau of State Audits, the Legislature enacted AB 2781 (Stats 2002, chapter 1167), which directed the Commission to amend the parameters and guidelines for the *School Bus Safety II* program to describe in detail the documentation necessary to support reimbursement claims. Commission staff conducted a series of workshops with stakeholders to discuss this documentation language. At one of the workshops, the Controller proposed that source documentation language be added to the "boilerplate language" that is in all parameters and guidelines. "Boilerplate language" refers to the language in parameters and guidelines that describes the basic procedural elements claimants are required to follow. The amendments discussed at the workshops focused on the source documentation claimants are required to retain to support their mandate reimbursement claims and to assist the Controller in performing audits.

In 2003, the Commission adopted amendments to the parameters and guidelines for the *School Bus Safety II* program. These parameters and guidelines incorporated for the first time the new version of the boilerplate language that included the source documentation language proposed by the Controller. Thereafter, Commission staff has included this boilerplate language, occasionally with some minor modifications, in all subsequent parameters and guidelines.

However, no changes were made to the boilerplate language in all of the old sets of parameters and guidelines that were adopted before the new language was developed. On April 7, 2006, the Controller filed requests with the Commission to amend 49 older sets of parameters and guidelines – including the 20 that are the subject of this dispute – to add the revised boilerplate language. In 2010, the Commission adopted the 20 sets of amended parameters and guidelines at issue here for costs incurred beginning July 1, 2005.³

Section 17558 requires the Controller, within 60 days after receiving amended parameters and guidelines adopted by the Commission, to prepare and issue revised claiming instructions for mandates that require state reimbursement. Section 17558 also requires that the claiming instructions be derived from the adopted parameters and guidelines.

To date, the Controller has not issued revised claiming instructions for any of the 20 amended parameters and guidelines. The requestors asked the Controller, as required by section

² Government Code section 17558(b).

³ Of those 20 parameters and guidelines amendments, 5 were adopted on January 29, 12 were adopted on March 16, and 3 were adopted on May 27.

1186(b)(2) of the Commission's regulations, to issue revised claiming instructions but the Controller did not do so. Therefore, on June 28, 2010, the requestors filed this request that the Commission review the existing claiming instructions.

The requestors allege that the existing claiming instructions are inaccurate as a matter of law for the annual reimbursement claims beginning in fiscal year 2005-2006, because they have not been revised to conform to the amended parameters and guidelines.

II. Commission Responsibilities

Pursuant to section 17571, the Commission must review the Controller's claiming instructions upon request of a local agency or school district. If the Commission determines that the Controller's claiming instructions do not conform to the parameters and guidelines adopted by the Commission, the Commission "shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission."

III. Commission's Findings

As noted above, the Commission adopted the 20 sets of amended parameters and guidelines at issue here on three dates in 2010. Requestors attempted to persuade the State Controller's Office to issue revised claiming instructions, but those efforts failed. On June 28, 2010, requestors filed this request to review the existing claiming instructions.⁴

The requestors and the Controller expressly agree that the law requires the Controller to issue revised claiming instructions "within 60 days after receiving amended parameters and guidelines."⁵ However, revised claiming instructions have not been issued. The Controller does not indicate why it has not issued them.

Instead, the Controller raises an issue regarding when the period of reimbursement should begin for costs identified in any reimbursement claims that may be filed under the 20 sets of amended parameters and guidelines adopted by the Commission in 2010. The Controller argues that the period of reimbursement should begin with the 2009-2010 fiscal year because the requestors filed their request to review the claiming instructions on June 29, 2010.

Requestors argue that their "request is timely as to the periods of eligibility established by each of the amended parameters and guidelines." Because the request to amend all 20 sets of parameters and guidelines was filed on April 7, 2006, requestors urge the Commission to find that the period of reimbursement for all of the amended parameters and guidelines begins with fiscal year 2005-2006.

The following analysis is broken into two parts. The first part examines the black-letter law that defines the beginning of the period of reimbursement applicable here. The second part looks at the specific arguments advanced by the Controller in the context of the overall statutory and regulatory structure of mandates reimbursement.

⁴ Exhibit A, Request for Review of the Controller's Claiming Instructions (Request), filed June 28, 2010.

⁵ Government Code section 17558(c); Exhibit B, letter dated July 30, 2010 from the State Controller's Office.

A. Requestors are eligible to file claims for reimbursement of costs incurred beginning in fiscal year 2005-2006 because the request to amend the parameters and guidelines was filed with the Commission in fiscal year 2005-2006.

On April 7, 2006, the Controller filed its request with the Commission to amend 49 sets of parameters and guidelines, including the 20 at issue here. Section 17557(d)(1) sets forth the basic rule regarding the period of reimbursement applicable to claims for reimbursement filed under amended parameters and guidelines:

A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before the claiming deadline following a fiscal year, shall establish reimbursement eligibility *for that fiscal year*.
(Emphasis added.)

The Controller's April 7, 2006 request was filed more than 90 days after the claiming deadline for initial claims for each of the 20 test claims at issue here. Accordingly, based on section 17557(d)(1), the Controller's April 7, 2006 request to amend the parameters and guidelines established reimbursement eligibility *for that fiscal year*, namely fiscal year 2005-2006.

In 2010, the Commission granted the Controller's request to amend the parameters and guidelines for the 20 test claims at issue here at three separate Commission meetings. In accordance with section 17557(d)(1), each set of amended parameters and guidelines adopted by the Commission states that the amendment is effective for costs incurred under the mandated program beginning July 1, 2005.

The Commission's decision to amend the parameters and guidelines triggered the requirement in Section 17558 that the Controller issue revised claiming instructions within 60 days of the date of the Commission's decision.

The law requires the Controller to issue revised claiming instructions. Once the Controller does so, eligible claimants may file reimbursement claims for costs incurred beginning with fiscal year 2005-2006.

B. The authority cited by the Controller does not support its conclusion that claimants can only file claims for costs incurred beginning in fiscal year 2009-2010, the year the request to review the claiming instructions was filed.

The Controller makes two arguments. First, the Controller cites to section 1186(j)(2) of the Commission's regulations that states, "[a] request for review [of claiming instructions] filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for that fiscal year." Because the request to review claiming instructions in this matter was filed on June 29, 2010, the Controller argues, the period of reimbursement must begin with fiscal year 2009-2010.

This is incorrect. Section 1186(j)(2) does not apply in this case and the Controller's reference to it and other statutory and regulatory sections is out of context. To fully understand the function of the sections cited by the Controller, we need to view them in the context of the overall mandate claims process.

Consider the following hypothetical situation: Suppose a claimant filed a test claim in January 2001. Further suppose the Commission issued a statement of decision on January 1, 2004 and

adopted parameters and guidelines on April 1, 2004, and the Controller issued claiming instructions on May 1, 2004. Thereafter, eligible claimants could file reimbursement claims beginning with fiscal year 1999-2000. This is because the trigger date for reimbursement is the date the test claim was filed, not the date the Commission ultimately decided the issue or the Controller issued claiming instructions, both of which can take place many years after the test claim filing date.⁶

Pursuant to section 17561(d)(1), “[i]ssuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. . . .” Claimants are allowed to file initial claims up to 120 days after the Controller issues the claiming instructions.⁷ So, in this hypothetical example, a claimant could file a claim as late as August 29, 2004 for reimbursement beginning in fiscal year 1999-2000.

Continuing with this hypothetical, a request to review the claiming instructions submitted on October 1, 2008 would, according to section 1186(j)(2), establish reimbursement eligibility for fiscal year 2007-2008 for any claim filed based on the revised claiming instructions.

However, suppose a request to amend the parameters and guidelines was filed in May 2009. In the same way that the filing date for a test claim fixes the date for the filing of initial reimbursement claims, the filing date for the amended parameters and guidelines fixes the date for reimbursement based on those amended parameters and guidelines. If the Commission granted the May 2009 request to amend the parameters and guidelines in January 2011, claimants could file reimbursement claims for costs incurred beginning in fiscal year 2008-2009, the fiscal year in which the amendment request was filed.⁸

This is precisely what happened here. The parameters and guidelines amendment request was filed in April 2006, thereby fixing fiscal year 2005-2006 as the beginning of the reimbursement period.

The Controller’s second argument is stated as follows:

From the correspondence included in the package, it appears that the claimants are attempting to reopen long closed reimbursement eligibility windows. Pursuant to Section 17560, the window for eligibility to file a claim for reimbursement is based upon the fiscal year for which costs are claimed. That deadline is the February 15th following the fiscal year for which the reimbursement is sought. Section 17568 states that “[i]n no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.” (Emphasis added.) Claimants cite no authority that would allow this office, or the Commission, to alter that limitation.⁹

An understanding of the Controller’s argument requires an examination of Government Code section 17560, entitled “Claims for reimbursement,” which states that reimbursement for state-mandated costs may be claimed as follows:

⁶ Government Code section 17557(e).

⁷ Government Code section 17561(d)(1)(A).

⁸ Government Code section 17557(d)(1).

⁹ Exhibit B, pp. 1 – 2.

(a) A local agency or school district may, by February 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.

(b) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Contrary to the Controller's assertion, Section 17560 says nothing about the appropriate beginning date of a period of reimbursement. Rather, it applies to two situations, neither of which occurred here. Subdivision (a) applies to *the filing of annual claims* for reimbursement and allows claimants up to seven and a half months after a fiscal year (from June 30, the end of a fiscal year, until February 15 of the next fiscal year) to file annual claims for that fiscal year. Subdivision (b) applies to the specific situation where claiming instructions are revised between November 15 and February 15, and allows claimants extra time to file annual claims. Neither subdivision is intended to determine *the beginning of the period of eligibility for the reimbursement of costs*. That period is determined by when a claimant files a test claim or, as in this case, a request to amend parameters and guidelines, or a request to revise claiming instructions.

Part of what makes this matter confusing procedurally is that the matter before the Commission is a request to revise the existing claiming instructions. Ordinarily, the date of such a request would establish the beginning of the period of reimbursement for the costs incurred and claimed based on the revised claiming instructions. In this case, however, the request to amend the claiming instructions is based on the fact that the Commission amended the parameters and guidelines. Requestors are essentially asking the Commission to direct the Controller to issue claiming instructions simply to conform to the amended parameters and guidelines. Again, contrast this with the situation in the hypothetical above where there was no parameters and guidelines amendment that triggered the requirement that the claiming instructions be revised.

The Controller seems to be arguing that the Controller can itself determine when the period of reimbursement begins based on when it issues claiming instructions. Applying the Controller's logic, any time a party requests that the Commission amend parameters and guidelines, the period of reimbursement begins whenever the Commission is ultimately able to decide the matter and the Controller decides to issue claiming instructions. For example, if a parameters and guidelines amendment request is filed in 2000 and decided by the Commission in 2006, the period of reimbursement wouldn't begin until at least 2006 based on the Controller's line of reasoning. The Controller takes it a step further by suggesting that the real trigger is the Controller's issuance of the amended claiming instructions. So, if the Controller issues the claiming instructions in 2006, the period of reimbursement would begin in 2006. If the Controller issues them in 2010, the period would begin in 2010. If the Controller chooses to never issue them, it follows that claimants would never be entitled to reimbursement.

This is contrary to law and to the long-standing practice employed by all parties, including the Controller itself. The Controller has routinely paid costs identified in reimbursement claims that were incurred beginning with the year a request to amend parameters and guidelines was filed, not the year the Commission decided the matter or the year the Controller issued revised claiming instructions. No departure from that practice is warranted here.

IV. Conclusion

The State Controller's Office is required by law to prepare claiming instructions that conform to the amended parameters and guidelines. Pursuant to Government Code section 17571, the Commission exercises its authority to "direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission."

Commission on State Mandates

Original List Date: 7/2/2010
Last Updated: 10/12/2011
List Print Date: 10/12/2011
Claim Number: 09-RCI-01
Issue: Request to Add Boilerplate Language

Mailing List

TO ALL PARTIES AND INTERESTED PARTIES:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

Mr. Arthur Palkowitz Stutz Artiano Shinoff & Holtz 2488 Historic Decatur Road, Suite 200 San Diego, CA 92106	Tel: (619) 232-3122 Email apalkowitz@stutzartiano.com Fax: (619) 232-3264
Mr. Joseph D. Keeler Gavilan Joint Community College District 5055 Santa Teresa Boulevard Gilroy, CA 95020	Tel: (408) 848-4715 Email jkeeler@gavilan.edu Fax: (408) 846-4994
Ms. Socorro Aquino State Controller's Office Division of Audits 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 322-7522 Email SAquino@sco.ca.gov Fax:
Mr. Keith B. Petersen SixTen & Associates P.O. Box 340430 Sacramento, CA 95834-0430	Tel: (916) 419-7093 Email kbpsixten@aol.com Fax: (916) 263-9701
Ms. Juliana Morozumi Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Email juliana.morozumi@dof.ca.gov Fax:
Mr. Ed Hanson Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Email ed.hanson@dof.ca.gov Fax:

Ms. Juliana F. Gmur MAXIMUS 2380 Houston Ave Clovis, CA 93611	Tel: (916) 471-5513 Email julianagmur@msn.com Fax: (916) 366-4838
Ms. Harmeet Barkschat Mandate Resource Services, LLC 5325 Elkhorn Blvd. #307 Sacramento, CA 95842	Tel: (916) 727-1350 Email harmeet@calsdrc.com Fax: (916) 727-1734
Mr. Chris Yatooma California Community Colleges Chancellor's Office (G-01) 1102 Q Street Sacramento, CA 95814-6511	Tel: (916) 324-2564 Email cyatooma@cccco.edu Fax:
Mr. Douglas R. Brinkley State Center Community College District 1525 East Weldon Avenue Fresno, CA 93704-6398	Tel: (559) 244-5901 Email doug.brinkley@scccd.edu Fax: (559) 243-1949
Ms. Melissa Mendonca State Controller's Office (B-08) Division of Accounting & Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 322-7369 Email mmendonca@sco.ca.gov Fax:
Mr. Mike Brown School Innovations & Advocacy 11130 Sun Center Drive, Suite 100 Rancho Cordova, CA 95670	Tel: (916) 669-5116 Email mikeb@sia-us.com Fax: (888) 487-6441
Ms. Yazmin Meza Department of Finance 915 L Street Sacramento, CA 95814	Tel: (916) 445-0328 Email Yazmin.meza@dof.ca.gov Fax:
Mr. J. Bradley Burgess MGT of America 895 La Sierra Drive Sacramento, CA 95864	Tel: (916) 595-2646 Email Bburgess@mgtamer.com Fax:
Mr. Scott Patterson Grossmont Union High School District P.O. Box 1043 La Mesa, CA 91944-1043	Tel: (619) 644-8010 Email spatterson@guhsd.net Fax: (619) 465-6251
Mr. Steve Shields Shields Consulting Group, Inc. 1536 36th Street Sacramento, CA 95816	Tel: (916) 454-7310 Email steve@shieldscg.com Fax: (916) 454-7312

Mr. Mark Rewolinski MAXIMUS 625 Coolidge Drive, Suite 100 Folsom, CA 95630	Tel: (916) 471-5516 Email markrewolinski@maximus.com Fax: (916) 366-4838
Mr. Steve Bruckman California Community Colleges Chancellor's Office (G-01) 1102 Q Street Sacramento, CA 95814-6511	Tel: (916) 323-7007 Email sbruckman@cccco.edu Fax: (916) 322-4783
Mr. Nicolas Schweizer Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Email nicolas.schweizer@dof.ca.gov Fax: (916) 323-9530
Mr. Jay Lal State Controller's Office (B-08) Division of Accounting & Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 324-0256 Email JLal@sco.ca.gov Fax: (916) 323-6527
Ms. Jolene Tollenaar MGT of America 2001 P Street, Suite 200 Sacramento, CA 95811	Tel: (916) 443-9136 Email jolene_tollenaar@mgtamer.com Fax: (916) 443-1766
Mr. Paul Steenhausen Legislative Analyst's Office (B-29) 925 L Street, Suite 1000 Sacramento, CA 95814	Tel: (916) 319-8324 Email Paul.Steenhausen@lao.ca.gov Fax: (916) 324-4281
Ms. Lora Duzyk San Diego County Office of Education Business Services Division 6401 Linda Vista Road Room 609 San Diego, CA 92111	Tel: (858) 541-0697 Email lorad@sdcoe.net Fax: (858) 292-3618
Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589	Tel: (951) 303-3034 Email sandrareynolds_30@msn.com Fax: (951) 303-6607
Ms. Ann Jones San Jose Unified School District 855 Lenzen Avenue San Jose, CA 95126	Tel: (408) 535-6053 Email ann_jones@sjusd.org Fax: (408) 535-2300
Mr. Christien Brunette MAXIMUS 625 Coolidge Drive, Suite 100	Tel: (916) 471-5510 Email christienbrunette@maximus.com Fax: (916) 366-4838

Folsom, CA 95630

Ms. Carol Bingham
California Department of Education (E-08)
Fiscal Policy Division
1430 N Street, Suite 5602
Sacramento, CA 95814

Tel: (916) 324-4728
Email cbingham@cde.ca.gov
Fax: (916) 319-0116

Mr. Allan Burdick
CSAC-SB 90 Service
2001 P Street, Suite 200
Sacramento, CA 95811

Tel: (916) 443-9236
Email allan_burdick@mgtamer.com
Fax: (916) 443-1766

Mr. Patrick Day
San Jose Unified School District
855 Lenzen Avenue
San Jose, CA 95126-2736

Tel: (408) 535-6572
Email patrick_day@sjusd.org
Fax: (408) 535-6692

Mr. James Keller
San Mateo County Community College District
3401CSM Drive
San Mateo, CA 94402

Tel: (650) 358-6790
Email kellerj@smccd.edu
Fax: (650) 574-6574

Ms. Andra Donovan
San Diego Unified School District
Legal Services Office
4100 Normal Street, Room 2148
San Diego, CA 92103

Tel: (619) 725-5630
Email adonovan@sandi.net
Fax:

Ms. Beth Hunter
Centration, Inc.
8570 Utica Avenue, Suite 100
Rancho Cucamonga, CA 91730

Tel: (866) 481-2621
Email bhunter@centration.com
Fax: (866) 481-2682

Ms. Jennifer Kuhn
Legislative Analyst's Office (B-29)
925 L Street, Suite 1000
Sacramento, CA 95814

Tel: (916) 319-8332
Email Jennifer.kuhn@lao.ca.gov
Fax: (916) 324-4281

Mr. David E. Scribner
Max8550
2200 Sunrise Boulevard, Suite 240
Gold River, California 95670

Tel: (916) 852-8970
Email dscribner@max8550.com
Fax: (916) 852-8978

Mr. Dennis Speciale
State Controller's Office (B-08)
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Tel: (916) 324-0254
Email DSpeciale@sco.ca.gov
Fax:

Mr. Michael Bush Castro Valley Unified School District 4400 Alma Avenue Castro Valley, CA 94546	Tel: (510) 537-3335 Email mbush@cv.k12.ca.us Fax: (510) 886-7529
Ms. Jill Kanemasu State Controller's Office (B-08) Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 322-9891 Email jkanemasu@sco.ca.gov Fax:
Mr. Andy Nichols Nichols Consulting 1857 44th Street Sacramento, CA 95819	Tel: (916) 455-3939 Email andy@nichols-consulting.com Fax: (916) 739-8712
Ms. Donna Ferebee Department of Finance (A-15) 915 L Street, 11th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Email donna.ferebee@dof.ca.gov Fax: (916) 323-9584
Mr. Jim Spano State Controller's Office (B-08) Division of Audits 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 323-5849 Email jspano@sco.ca.gov Fax: (916) 327-0832
Mr. Thomas Todd Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Email thomas.todd@dof.ca.gov Fax:
Ms. Susan Geanacou Department of Finance (A-15) 915 L Street, Suite 1280 Sacramento, CA 95814	Tel: (916) 445-3274 Email susan.geanacou@dof.ca.gov Fax: (916) 449-5252
Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814	Tel: (916) 446-7517 Email robertm@sscal.com Fax: (916) 446-2011