

**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

November 19, 2013

Mr. Daniel Shinoff  
Stutz Artiano Shinoff & Holtz  
2488 Historic Decatur Road, Suite 200  
San Diego, CA 92106

Ms. Kristie Towne, Superintendent  
Solana Beach School District  
309 North Rios Avenue  
Solana Beach, CA 92075

Ms. Jill Kanemasu  
State Controller's Office  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

**RE: Final Staff Analysis, Proposed Statewide Cost Estimate, and Notice of Hearing**  
*Uniform Complaint Procedures (K-12), 03-TC-02*  
Education Code Section 250, 251, 262.3  
Solana Beach School District, Claimant

Dear Mr. Shinoff, Ms. Towne, and Ms. Kanemasu:

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

**Hearing**

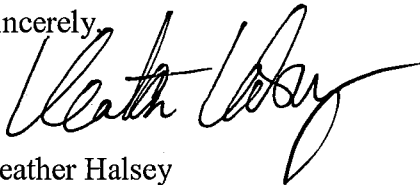
This matter is set for hearing on **Friday December 6, 2013**, at 10:00 a.m., in the State Capitol, Room 447, Sacramento, California. This matter is proposed for the Consent Calendar. Please let us know in advance if you object to this item being on consent and therefore you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01(c)(2) of the Commission's regulations.

**Special Accommodations**

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

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

Sincerely,



Heather Halsey  
Executive Director

**Item 11**  
**Final Staff Analysis**  
**Proposed Statewide Cost Estimate**  
**\$209, 613**  
**(Approximate Prospective Cost of \$34,751 Annually)**

Education Code Sections 250, 251, 262.3  
Statutes 1982, Chapter 1117; Statutes 1988,  
Chapter 1514; Statutes 1998, Chapter 914  
California Code of Regulations, Title 5, Sections 4611, 4621, 4622, 4631, and 4632  
Register 92, Number 3; Register 93, Number 51  
*Uniform Complaint Procedures (K-12)*  
03-TC-02  
Solana Beach School District, Claimant

---

**STAFF ANALYSIS**

**Background and Summary of the Mandate**

This program address activities associated with the procedures involved for filing, investigating, and resolving the following two types of complaints arising in a school district: (1) complaints that allege violations of federal or state law governing specific educational programs; and (2) complaints that allege discrimination in violation of state and federal antidiscrimination laws. It also addresses the notice requirements regarding the prohibition against discrimination and the available civil remedies for discrimination complaints.

On September 28, 2012, the Commission on State Mandates (Commission) adopted a statement of decision on the test claim finding that Education Code sections 250, 251, and 262.3, and sections 4611, 4621, 4622, 4631, and 4632 of the Title 5 regulations impose a partially reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.<sup>1</sup>

Parameters and Guidelines were adopted on January 25, 2013 approving the reimbursable activities described below under the *Reimbursable Activities* section.<sup>2</sup>

Eligible claimants were required to file initial reimbursement claims (for costs incurred between July 1, 2002, and June 30, 2012) with the State Controller's Office (SCO) by August 29, 2013. Late initial reimbursement claims may be filed until August 29, 2014. Reimbursement claims for fiscal year 2012-2013 are due by February 18, 2014.

---

<sup>1</sup> Exhibit A.

<sup>2</sup> Exhibit B.

## Eligible Claimants and Period of Reimbursement

Any "school district" as defined in Government Code section 17519, including county boards of education, and excluding community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim was filed on July 23, 2003, establishing eligibility for reimbursement for the 2002-2003 fiscal year. Therefore, the costs incurred for compliance with the mandated activities are reimbursable on or after July 1, 2002.

## **Reimbursable Activities**

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

1. Assurance of Compliance with Antidiscrimination Laws in Excess of Federal Law, and Notices Regarding Civil Remedies (Ed. Code, §§ 250, 251, and 262.3)
  - a. Provide written assurance to any state agency administering state financial assistance or student financial aid to the school district that each program or activity conducted by the school district will be in compliance with state antidiscrimination laws prohibiting discrimination on the basis of religion and sexual orientation.<sup>3</sup> (Ed. Code, § 250 (Stats. 1998, ch. 914).)
  - b. Submit timely, complete, and accurate compliance reports regarding compliance with state antidiscrimination laws prohibiting discrimination on the basis of religion and sexual orientation to the State Department of Education as the State Department of Education may require. (Ed. Code, § 251 (Stats. 1982, ch. 1117).)
  - c. Advise people who have filed a complaint with the school district pursuant to Education Code, division 1, part 1, chapter 2 (commencing with Ed. Code, § 200), which prohibits unlawful discrimination, that civil law remedies, including, but not limited to injunctions, restraining orders, or other remedies or orders, may also be available to complainants. (Ed. Code, § 262.3(b) (Stats. 1988, ch. 1514).)
  - d. Make available by publication in appropriate informational materials the information regarding the availability of civil remedies to people who have filed a complaint pursuant to Education Code, division 1, part 1, chapter 2 (commencing with Ed. Code, § 200). (Ed. Code, § 262.3(b) (Stats. 1988, ch. 1514).)
2. Uniform Complaint Procedures
  - a. Referral of Complaints to Appropriate Entities (Cal. Code Regs., Tit. 5, § 4611)
    - (1) Refer discrimination issues involving title IX of the Educational Amendments of 1972 to the U.S. Office of Civil Rights (OCR) *only* if there is no state

---

<sup>3</sup> Education Code section 250 provides that a single assurance may be provided for all the programs and activities conducted by an educational institution.

discrimination law or regulation at issue.<sup>4</sup> (Cal. Code Regs., tit. 5, § 4611(c) (Register 92, No. 3).)

- (2) Refer complaints of discrimination involving Child Nutrition Programs administered by the CDE from program participants or applicants to either the Administrator for the Food and Nutrition Service at the United States Department of Agriculture or to the United States Secretary of Agriculture. (Cal. Code Regs., tit. 5, § 4611(d) (Register 93, No. 51).)<sup>5</sup>
- (3) Refer employment discrimination complaints to the State Department of Fair Employment and Housing (DFEH) and notify the complainant by certified mail of any DFEH transferral. (Cal. Code Regs., tit. 5, § 4611(d) (Register 92, No. 3).)
- (4) Refer allegations of fraud to the responsible California Department of Education (CDE) Division Director and the CDE's Legal Office. (Cal. Code Regs., tit. 5, § 4611(e) (Register 92, No. 3).)

b. Adoption of Policies and Procedures for the Investigation of Complaints (Cal. Code Regs., Tit. 5, § 4621) (One-Time Activity)

Only school districts formed during the reimbursement period that could not have adopted policies and procedures prior to the 2002-2003 fiscal year are mandated to engage in the below activity, but *only* for non-employment discrimination complaints alleging unlawful discrimination on the basis of race, ethnic group identification, national origin, religion, and sexual orientation (excluding sexual harassment on the basis of sexual orientation), *and* for complaints alleging violations of the following educational programs: (1) adult basic education for English and citizenship (Ed. Code, §§ 52540 and 52552); (2) child nutrition programs for the provision of one free or reduced price meal each school day to each needy pupil (Ed. Code, § 49550); and (3) special education (Ed. Code, §§ 56000 – 56885, excluding §§ 56390 – 56392, 56400 – 56414, 56472 – 56474, 56475 – 56476, and 56846 – 56847):<sup>6</sup>

---

<sup>4</sup> The limitation's reference to "state discrimination law or regulation at issue" refers to *any* state discrimination laws or regulations.

<sup>5</sup> California Code of Regulations, title 5, section 4611(c) was amended in Register 93, number 51, by separating complaints of discrimination involving Title IX and complaints of discrimination involving Child Nutrition Programs. The latter complaint became the subject of subdivision (d), shifting the remaining complaint types down a subdivision. The result is in Register 93, number 51 former subdivisions (d) and (e) became (e) and (f).

<sup>6</sup> This activity *is not reimbursable for* complaints regarding employment discrimination and discrimination on the basis of disability, sex (including sexual harassment generally and on the basis of sexual orientation), and age, and regarding the following educational programs: (1) Adult Basic Education established pursuant to Education Code sections 8500-8538 and 52500-52616.5 (except for Adult basic education for English and citizenship (Ed. Code, §§ 52540 and 52552)); (2) Consolidated Categorical Aid Programs as listed in Education Code section 64000(a); (3) Migrant Education established pursuant to Education Code sections 54440-54445; (4) Vocational Education established pursuant to Education Code section 52300-52480; (5) Child Care and Development programs established pursuant to Education Code sections 8200-8493; (6) Child Nutrition programs established pursuant to Education Code sections 49490-

- (1) Adopt policies and procedures consistent with Chapter 5.1 of title 5 of the California Code of Regulations (commencing with section 4600) for the investigation and resolution of complaints.

The policies must ensure that complainants are protected from retaliation and that the identity of the complainant alleging discrimination remains confidential as appropriate. In addition, the policies and procedures are to include the person(s), employee(s), or agency position(s) or unit(s) responsible for receiving complaints, investigating complaints and ensuring local educational agency compliance. (Cal. Code Regs., tit. 5, §§ 4621(a) and (b) (Register 92, No. 3).)

c. Notification of Complaint Procedures, and Investigation and Disposition of Complaints (Cal. Code Regs., Tit. 5, §§ 4622 and 4631)

School districts are mandated to engage in the below activities *only* for non-employment discrimination complaints alleging unlawful discrimination on the basis of race, ethnic group identification, national origin, religion, and sexual orientation (excluding sexual harassment on the basis of sexual orientation), *and* for complaints alleging violations of the following educational programs: (1) adult basic education for English and citizenship (Ed. Code, §§ 52540 and 52552); and (2) child nutrition programs for the provision of one free or reduced price meal each school day to each needy pupil (Ed. Code, § 49550):<sup>7</sup>

- (1) Annually notify in writing school district students, employees, parents or guardians of its students, the district advisory committee, school advisory committees, and other interested parties, of the school district complaint procedures.

The annual notice shall include: (1) the opportunity to appeal to the CDE and the provisions of Chapter 5.1 of title 5 of California Code of Regulations (commencing with section 4600); (2) the identity of the person(s) responsible for processing complaints; and (3) notice of any civil law remedies that may be

---

49560 (except child nutrition programs for the provision of one free or reduced price meal each school day to each needy pupil (Ed. Code, § 49550); and (7) Special Education programs established pursuant to Education Code sections 56390–56392, 56400–56414, 56472–56474, 56475–56476, 56846–56847, and 59000–59300.

<sup>7</sup> These activities *are not reimbursable for* complaints regarding employment discrimination and discrimination on the basis of disability, sex (including sexual harassment generally and on the basis of sexual orientation), and age, and regarding the following educational programs: (1) Adult Basic Education established pursuant to Education Code sections 8500-8538 and 52500-52616.5 (except for Adult basic education for English and citizenship (Ed. Code, §§ 52540 and 52552)); (2) Consolidated Categorical Aid Programs as listed in Education Code section 64000(a); (3) Migrant Education established pursuant to Education Code sections 54440-54445; (4) Vocational Education established pursuant to Education Code section 52300-52480; (5) Child Care and Development programs established pursuant to Education Code sections 8200-8493; (6) Child Nutrition programs established pursuant to Education Code sections 49490-49560 (except child nutrition programs for the provision of one free or reduced price meal each school day to each needy pupil (Ed. Code, § 49550); and (7) Special Education programs established pursuant to Education Code sections 56000-56885 and 59000-59300.

available, and of the appeal and review procedures contained in California Code of Regulations, title 5, sections 4650, 4652, and 4671. (Cal. Code Regs., tit. 5, § 4622 (Register 92, No. 3).)

(2) Complete the investigation of a complaint in accordance with the local procedures developed pursuant to section 4621 within 60 days from receipt of the complaint. (Cal. Code Regs., tit. 5, § 4631(a) (Register 92, No. 3).)

(3) Prepare a written Local Educational Agency Decision (Decision) and send the Decision to the complainant within 60 days from receipt of the complaint.

The Decision shall contain the findings and disposition of the complaint, including corrective actions if any, the rationale for such disposition, notice of the complainant's right to appeal the local educational agency decision to the CDE, and the procedures to be followed for initiating an appeal to the CDE. (Cal. Code Regs., tit. 5, § 4631(a) and (c) (Register 92, No. 3).)

(4) The investigation must provide an opportunity for the complainant, or the complainant's representative, or both, and school district representatives to present information relevant to the complaint. (Cal. Code Regs., tit. 5, § 4631(b) (Register 92, No. 3).)

d. Forwarding of Information to the Superintendent of Public Instruction Regarding Appealed District Decisions (Cal. Code Regs., Tit. 5, § 4632)

School districts are mandated to engage in the below activities *only* for non-employment discrimination complaints alleging unlawful discrimination *and* for complaints alleging violations of the following educational programs: (1) adult basic education for English and citizenship (Ed. Code, §§ 52540 and 52552); and (2) child nutrition programs for the provision of one free or reduced price meal each school day to each needy pupil (Ed. Code, § 49550):<sup>8</sup>

(1) Forward the following to the Superintendent of Public Instruction upon notification by the Superintendent that the Decision has been appealed to the state-level by a complainant: (1) the original complaint; (2) a copy of the Local Educational Agency Decision; (3) a summary of the nature and extent of the

---

<sup>8</sup> "Unlawful discrimination" as used in this activity is not limited and applies to complaints alleging unlawful discrimination on all grounds. This activity, however, is not reimbursable with respect to complaints regarding the following educational programs: (1) Adult Basic Education established pursuant to Education Code sections 8500-8538 and 52500-52616.5 (except for Adult basic education for English and citizenship (Ed. Code, §§ 52540 and 52552)); (2) Consolidated Categorical Aid Programs as listed in Education Code section 64000(a); (3) Migrant Education established pursuant to Education Code sections 54440-54445; (4) Vocational Education established pursuant to Education Code section 52300-52480; (5) Child Care and Development programs established pursuant to Education Code sections 8200-8493; (6) Child Nutrition programs established pursuant to Education Code sections 49490-49560 (except child nutrition programs for the provision of one free or reduced price meal each school day to each needy pupil (Ed. Code, § 49550)); and (7) Special Education programs established pursuant to Education Code sections 56390-56392, 56400-56414, 56472-56474, 56475-56476, 56846-56847, and 59000-59300.

investigation conducted by the local agency, if not covered in the Local Educational Agency Decision; (4) a report of any action taken to resolve the complaint; (5) a copy of the school district complaint procedures; and (6) such other relevant information as the Superintendent may require. (Cal. Code Regs., tit. 5, § 4632 (Register 92, No. 3).)

## Statewide Cost Estimate

### Assumptions

Staff reviewed the reimbursement claims data submitted by 12 school districts and compiled by the SCO. The actual claims data showed that 37 initial claims were filed for fiscal years 2002-2003 through 2011-2012 for a total of \$209,613. Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

- *The actual amount claimed for reimbursement may increase and exceed the statewide cost estimate.*
  - There are currently 1050 school districts in California. Of those, only 12 school districts filed initial reimbursement claims totaling \$209,613 for this program for fiscal years 2002-2003 through 2011-2012. If other eligible claimants file late or amended initial claims, the amount of reimbursement claims may exceed the statewide cost estimate. Late initial claims for this program for fiscal years 2002-2003 through 2011-2012 may be filed until August 29, 2014.
  - Additionally, the total costs claimed in the most recent three years of the initial claiming period are trending upward. It is likely that the costs of the activities will continue to increase with the costs of living moving forward.
- *The number of reimbursement claims filed will vary from year to year.*

This program requires school districts to follow specific procedures for filing, investigating, and resolving the following two types of complaints arising in a school district: (1) complaints that allege violations of federal or state law governing specific educational programs; and (2) complaints that allege discrimination in violation of state and federal antidiscrimination laws. Claims will be case load driven and, thus, will vary annually depending on the number of discrimination complaints filed or investigated within the school districts.

- *There is a wide variation in costs claimed for this program based on: (a) the hourly rate of the employee performing the reimbursable activities; and (b) the total number of hours worked to perform the reimbursable activities.*

Staff reviewed the claims data and found a wide variation in costs among claimants. The program generally allows for school districts to file, investigate, and resolve specific types of discrimination complaints. The variation in costs is evident in the hourly rate of the employee performing the reimbursable activities.

For example, for fiscal year 2002-2003<sup>9</sup>, Etiwanda Elementary School District claimed an hourly rate that ranged from \$160 to \$175 for an attorney. In comparison, Grossmont Union High School District claimed an hourly rate that ranged from \$133 to \$159 for

---

<sup>9</sup> Exhibit C. Actual claims filed by three districts for fiscal year 2002-2003.

their attorney; and Rowland Unified claimed \$52.16 an hour for their Director of Special Projects to handle their claims.

The variation in costs is also evident in the total number of hours worked to perform the reimbursable activities. For example, for fiscal year 2002-2003, Etiwanda Unified School District claimed 105.9 total hours to investigate and dispose of claims. In comparison, Grossmont Union High School District claimed 9.25 total hours; and Rowland Unified claimed 34 total hours.

These factors, coupled with the variable number of complaints, are likely the reason for the wide variation in claims for costs during 2002-03 as shown below:

- Etiwanda Elementary School District - \$30,991
  - Grossmont Union High School District - \$1,291
  - Rowland Unified School District - \$1,896
- *The total amount of reimbursement for this program may be lower than the statewide cost estimate because the SCO may reduce any reimbursement claim for this program.*

The SCO may conduct audits and reduce any claims it deems to be excessive or unreasonable. The reimbursable activities in this program are only a small part of a larger process. Claimants may file claims for activities that, while part of the larger process, are not reimbursable and those claims may therefore be reduced by the SCO. Additionally, the SCO may find the amounts claimed for approved activities are excessive and may reduce claims for that reason.

Methodology

*Fiscal Years 2002-2003 through 2011-2012*

The statewide cost estimate for fiscal years 2002-2003 through 2011-2012 was developed by totaling the 37 reimbursement claims filed with the SCO for these years, for a total of \$209,613. For the reasons discussed above, staff finds that the averages for the most recent three-year period are most indicative of potential costs. For the most recent three-year period, costs averaged \$34,751 annually. Following is a breakdown of estimated total costs per fiscal year:

<b>Fiscal Year</b>	<b>Number of Claims Filed with SCO</b>	<b>Estimated Cost</b>
2002-2003	3	\$34,178
2003-2004	2	\$4,508
2004-2005	1	\$1,921
2005-2006	2	\$4,027
2006-2007	1	\$1,834
2007-2008	2	\$8,596
2008-2009	5	\$50,296
2009-2010	9	\$46,931
2010-2011	6	\$30,070
2011-2012	6	\$27,252
<b>TOTAL</b>	<b>37</b>	<b>\$209,613</b>



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

Staff issued a draft staff analysis on October 10, 2013.<sup>10</sup> No comments were received.

### **Staff Recommendation**

Staff recommends the Commission adopt the proposed statewide cost estimate of \$209,613 (Approximate Prospective Cost of \$34,751 Annually) for costs incurred in complying with the *Uniform Complaint Procedures (K-12)* program.

---

<sup>10</sup> Exhibit D.

## Commission on State Mandates

Original List Date: 8/5/2003  
Last Updated: 11/15/2013  
List Print Date: 11/19/2013  
Claim Number: 03-TC-02  
Issue: Uniform Complaint Procedures (K-12)

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

---

Ms. Kathleen Lynch Department of Finance (A-15) 915 L Street, Suite 1280 Sacramento, CA 95814	Tel: (916) 445-3274 Email Kathleen.lynch@dof.ca.gov Fax:
--	--

---

Ms. Hortencia Mato City of Newport Beach 100 Civic Center Drive Newport Beach, CA 92660	Tel: (949) 644-3000 Email hmato@newportbeachca.gov Fax:
--	---

---

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. Mark Ibele Senate Budget & Fiscal Review Committee (E-22) California State Senate State Capitol, Room 5019 Sacramento, CA 95814	Tel: (916) 651-4103 Email Mark.Ibele@sen.ca.gov Fax: (916) 323-8386
---	---

---

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. Marieta Delfin State Controller's Office (B-08) Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 323-0706 Email mdelfin@sco.ca.gov Fax: (916) 322-4404
--	--

Mr. Keith Nezaam Department of Finance (A-15) 915 L Street, 8th Floor Sacramento, CA 95814	Tel: (916) 445-8913 Email Keith.Nezaam@dof.ca.gov Fax:
Mr. Brian Uhler Legislative Analyst's Office (B-29) 925 L Street, Suite 1000 Sacramento, CA 95814	Tel: (916) 319-8328 Email brian.uhler@lao.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:
Ms. Kristie Towne Solana Beach School District 309 North Rios Avenue Solana Beach, CA 92075	Tel: (858) 794-7100 Email kristietowne@sbsd.k12.ca.us Fax: (858) 794-7120
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:
Mr. Mark Rewolinski MAXIMUS 625 Coolidge Drive, Suite 100 Folsom, CA 95630	Tel: (949) 440-0845 Email markrewolinski@maximus.com Fax: (916) 366-4838
Ms. Lacey Baysinger State Controller's Office Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 324-0254 Email lbaysinger@sco.ca.gov Fax:
Mr. Allan Burdick  7525 Myrtle Vista Avenue Sacramento, CA 95831	Tel: (916) 203-3608 Email allanburdick@gmail.com Fax:
Ms. Yazmin Meza Department of Finance 915 L Street Sacramento, CA 95814	Tel: (916) 445-0328 Email Yazmin.meza@dof.ca.gov Fax:
Ms. Michelle Mendoza MAXIMUS 17310 Red Hill Avenue, Suite 340 Irvine, CA 92614	Tel: (949) 440-0845 x 101 Email michellemendoza@maximus.com Fax: (614) 523-3679

Mr. Matthew Schuneman MAXIMUS 900 Skokie Boulevard, Suite 265 Northbrook, IL 60062	Tel: (847) 513-5504 Email matthewschuneman@maximus.com Fax: (703) 251-8240
Mr. Matthew Jones Commission on State Mandates 980 9th Street, Suite 300 Sacramento, CA 95814	Tel: (916) 323-3562 Email matt.jones@csm.ca.gov Fax:
Ms. Gwendolyn Carlos State Controllers Office Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 324-5919 Email gcarlos@sco.ca.gov Fax: (916) 323-4807
Mr. Chris Ferguson Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Email Chris.Ferguson@dof.ca.gov Fax:
Ms. Kathy Rios State Controllers Office Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 324-5919 Email krios@sco.ca.gov Fax: (916) 323-4807
Mr. Andy Nichols Nichols Consulting 1857 44th Street Sacramento, CA 95819	Tel: (916) 455-3939 Email andy@nichols-consulting.com Fax: (916) 739-8712
Mr. Paul Golaszewski Legislative Analyst's Office (B-29) 925 L Street, Suite 1000 Sacramento, CA 95814	Tel: (916) 319-8341 Email Paul.Golaszewski@lao.ca.gov Fax:
Mr. Christian Osmena Department of Finance 915 L Street Sacramento, CA 95814	Tel: (916) 445-0328 Email christian.osmena@dof.ca.gov Fax:
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. Lee Scott Department of Finance (A-15) 915 L Street, 8th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Email Lee.Scott@dof.ca.gov Fax:
Ms. Veronica Lanto San Jose Unified School District 855 Lenzen Avenue San Jose, CA 95126-2736	Tel: (408) 535-6572 Email Veronica_Lanto@sjusd.org Fax: (408) 535-6692
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. 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
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. Mike Brown School Innovations & Advocacy 5200 Golden Foothill Parkway El Dorado Hills, CA 95762	Tel: (916) 669-5116 Email mikeb@sia-us.com Fax: (888) 487-6441
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
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
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
Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave Clovis, CA 93611-0599	Tel: (559) 327-9000 Email michaeljohnston@clovisusd.k12.ca.us Fax: (559) 327-9129

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
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. 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. David Cichella California School Management Group 3130-C Inland Empire Blvd. Ontario, CA 91764	Tel: (209) 834-0556 Email: dcichella@csmcentral.com Fax: (209) 834-0087
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. 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
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. 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. Amy Bisson Holloway California Department of Education (E-08) Fiscal Policy Division	Tel: (916) 324-4728 Email: ahollowa@cde.ca.gov Fax: (916) 319-0116

---

1430 N Street, Suite 5602  
Sacramento, CA 95814

---

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. Daniel Shinoff  
Stutz Artiano Shinoff & Holtz  
2488 Historic Decatur Road, Suite 200  
San Diego, CA 92106

Tel: (619) 232-3122  
Email: dshinoff@stutzartiano.com  
Fax: (619) 232-3264