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October 07, 2014
Commission on
State Mandates

JOHN CHIANG
California State Controller

October 7, 2014

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

Re: **Incorrect Reduction Claim (IRC)**
Collective Bargaining, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years: 1999-2000, 2000-2001, and 2001-2002
San Mateo County Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-entitled IRC. The response incorporates the additional information the Commission requested on August 29, 2014.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

A handwritten signature in black ink that reads "Jim L. Spano".

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
Collective Bargaining Program**

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Note: References to Exhibits relate to the district's IRC filed September 16, 2005, as follows:

- Exhibit B – PDF page 26
- Exhibit D – PDF page 51
- Exhibit E – PDF page 72
- Exhibit F – PDF page 78

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

300 Capitol Mall, Suite 1850

2 Sacramento, CA 94250

3 Telephone No.: (916) 445-6854

4 BEFORE THE

5 COMMISSION ON STATE MANDATES

6 STATE OF CALIFORNIA

9
10 INCORRECT REDUCTION CLAIM ON:

11 *Collective Bargaining Program*

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

13 SAN MATEO COUNTY COMMUNITY
14 COLLEGE DISTRICT,
15 Claimant

No.: CSM 05-4425-I-09

AFFIDAVIT OF BUREAU CHIEF

16 I, Jim L. Spano, make the following declarations:

- 17 1) I am an employee of the State Controller's Office and am over the age of 18 years.
- 18 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
19 Before that, I was employed as an audit manager for two years and three months.
- 20 3) I am a California Certified Public Accountant (CPA).
- 21 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by the San Mateo
23 County Community College District or retained at our place of business.
- 24 6) The records include claims for reimbursement, along with any attached supporting
25 documentation, explanatory letters, or other documents relating to the above-entitled
Incorrect Reduction Claim.

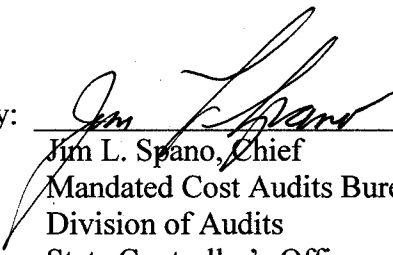
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7) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, and FY 2001-02 commenced on April 15, 2003, and ended on August 6, 2004.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: December 14, 2011

OFFICE OF THE STATE CONTROLLER

By: 
Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 1999-2000, FY 2000-01, and FY 2001-02**

**Collective Bargaining Program
Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991**

SUMMARY

The following is the State Controller's Office's (SCO's) response to the Incorrect Reduction Claim that the San Mateo County Community College District submitted on September 16, 2005. The SCO audited the district's claims for costs of the legislatively mandated Collective Bargaining Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on August 6, 2004 (**Exhibit D**).

The district submitted reimbursement claims totaling \$1,090,686 as follows:

- FY 1999-2000 - \$319,503 (**Exhibit F**)
- FY 2000-01 - \$308,655 (**Exhibit F**)
- FY 2001-02 - \$462,528 (**Exhibit F**)

The SCO determined that \$355,236 is allowable and \$735,450 is unallowable. The unallowable costs occurred primarily because the district claimed unsupported labor costs. The State paid the district \$355,236. The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 1999 through June 30, 2000</u>			
Component activities G1 through G3:			
Salaries and benefits	\$ 268,830	\$ 77,247	\$ (191,583)
Less Adjusted base-year direct costs	(35,841)	(35,841)	-
Total Increased direct costs G1 through G3	<u>232,989</u>	<u>41,406</u>	<u>(191,583)</u>
Component activities G4 through G7:			
Salaries and benefits	40,003	16,183	(23,820)
Materials and supplies	1,568	137	(1,431)
Travel	355	355	-
Contracted services	272	272	-
Total Increased direct costs G4 through G7	<u>42,198</u>	<u>16,947</u>	<u>(25,251)</u>
Total increased direct costs G1 through G7	275,187	58,353	(216,834)
Indirect costs	<u>44,316</u>	<u>9,407</u>	<u>(34,909)</u>
Total program costs	<u>\$ 319,503</u>	67,760	<u>\$ (251,743)</u>
Less amount paid by the State ¹		<u>(67,760)</u>	
Allowable costs claimed in excess (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2000 through June 30, 2001</u>			
Component activities G1 through G3:			
Salaries and benefits	\$ 271,389	\$ 90,784	\$ (180,605)
Contract services	17,800	17,800	-
Subtotals	289,189	108,584	(180,605)
Less Adjusted base-year direct costs	(37,310)	(37,310)	-
Total Increased direct costs G1 through G3	<u>251,879</u>	<u>71,274</u>	<u>(180,605)</u>
Component activities G4 through G7:			
Salaries and benefits	17,585	15,485	(2,100)
Materials and supplies	3,702	-	(3,702)
Contracted services	300	300	-
Total Increased direct costs G4 through G7	<u>21,587</u>	<u>15,785</u>	<u>(5,802)</u>
Total increased direct costs G1 through G7	273,466	87,059	(186,407)
Indirect costs	<u>35,189</u>	<u>11,997</u>	<u>(23,192)</u>
Total program costs	<u>\$ 308,655</u>	99,056	<u>\$ (209,599)</u>
Less amount paid by the State ¹		<u>(99,056)</u>	
Allowable costs claimed in excess (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2001 through June 30, 2002</u>			
Component activities G1 through G3:			
Salaries and benefits	\$ 399,162	\$ 165,783	\$ (233,379)
Contracted services	9,500	9,500	-
Subtotals	408,662	175,283	(233,379)
Less Adjusted base-year direct costs	(37,839)	(37,839)	-
Total Increased direct costs G1 through G3	<u>370,823</u>	<u>137,444</u>	<u>(233,379)</u>
Component activities G4 through G7:			
Salaries and benefits	32,265	25,730	(6,535)
Materials and supplies	898	898	-
Total Increased direct costs G4 through G7	<u>33,163</u>	<u>26,628</u>	<u>(6,535)</u>
Total increased direct costs G1 through G7	403,986	164,072	(239,914)
Indirect costs	<u>58,542</u>	<u>24,348</u>	<u>(34,194)</u>
Total program costs	<u>\$ 462,528</u>	188,420	<u>\$ (274,108)</u>
Less amount paid by the State ¹		<u>(188,420)</u>	
Allowable costs claimed in excess (less than) amount paid		<u>\$ -</u>	

Summary: July 1, 1999 through June 30, 2002

Component activities G1 through G3:

Salaries and benefits	\$ 939,381	\$ 333,814	\$ (605,567)
Contracted services	27,300	27,300	-
Subtotals	<u>966,681</u>	<u>361,114</u>	<u>(605,567)</u>
Less Adjusted base-year direct costs	<u>(110,990)</u>	<u>(110,990)</u>	<u>-</u>
Total Increased direct costs G1 through G3	855,691	250,124	(605,567)

Component activities G4 through G7:

Salaries and benefits	89,853	57,398	(32,455)
Materials and supplies	6,168	1,035	(5,133)
Travel	355	355	-
Contracted services	572	572	-
Total Increased direct costs G4 through G7	<u>96,948</u>	<u>59,360</u>	<u>(37,588)</u>

Total increased direct costs G1 through G7	952,639	309,484	(643,155)
Indirect costs	<u>138,047</u>	<u>45,752</u>	<u>(92,295)</u>
Total program costs	<u>\$ 1,090,686</u>	355,236	<u>\$ (735,450)</u>
Less amount paid by the State ¹		<u>(355,236)</u>	
Allowable costs claimed in excess (less than) amount paid		<u>\$ -</u>	

¹ Payment information reflects net amount paid as of October 7, 2014.

The district's Incorrect Reduction Claim contests all audit adjustments to salaries and benefits and the related indirect costs claimed, as well as all audit adjustments to materials and supplies costs. In addition, the district believes that the SCO was not authorized to audit FY 1999-2000, and that the SCO reported incorrect state payment amounts. The district did not dispute the overstated base-year costs.

**I. SCO REBUTTAL TO STATEMENT OF DISPUTE –
CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND
DOCUMENTATION REQUIREMENTS**

Parameters and Guidelines

On October 22, 1980, the Commission on State Mandates (CSM) adopted the parameters and guidelines for Chapter 961, Statutes of 1975. The CSM amended the parameters and guidelines on August 20, 1998, because of Chapter 1213, Statutes of 1991 and again on January 28, 2000, (**Exhibit B**). The CSM last amended the parameters and guidelines on January 29, 2010, pursuant to a request by SCO to add contemporaneous source document language. The latest version of the adopted parameters and guidelines is applicable for claims filed for FY 2005-06 and beyond. For the purposes of this audit, the amended parameters and guidelines adopted on January 28, 2000, are the controlling audit criteria.

The parameters and guidelines (amended January 28, 2000), identify the scope of the mandate and the reimbursable activities as follows:

[Chapter 961, Statutes of 1975] repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added [Government Code section 3547.5, which] requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. . . [See **Exhibit B** for a list of reimbursable activities.]

The parameters and guidelines (amended January 28, 2000) provide the following claim preparation criteria:

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

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

SCO Claiming Instructions

The SCO annually issues claiming instructions, which contain filing instructions for mandated cost programs. The April 2000 claiming instructions (**Exhibit C**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 1999-2000, FY 2000-01, and FY 2001-02 mandated cost claims.

II. THE DISTRICT CLAIMED UNALLOWABLE SALARY, BENEFIT, AND RELATED INDIRECT COSTS

Issue

For the audit period, the district claimed unallowable salary and benefit costs totaling \$638,022. The unallowable costs occurred because the district (1) did not adequately support employee hours charged to the mandated program; and (2) misstated the productive hourly rates claimed for certain employees. The district believes it adequately documented these costs and that they should be allowable.

SCO Analysis:

The district claimed unallowable costs for the following reasons.

Component G3–Negotiations

- The district did not provide supporting documentation for some of its negotiation team members for at-the-table negotiations. We reduced the unallowable hours for these employees by tracing their attendance at certain negotiation sessions to sign-in sheets and/or meeting notes. Unallowable costs totaled \$128,517 for the audit period.

- The district did not provide supporting documentation for time spent by a portion of its negotiation team on negotiation planning and preparation sessions. Unallowable costs totaled \$253,200 for the audit period.
- The district did not provide supporting documentation for AFT release time claimed for bargaining unit representatives participating in negotiation sessions. Specifically, no documentation was provided indicating the dates and hours worked. We reduced the unallowable hours for these employees by tracing their attendance at certain negotiation sessions to sign-in sheets and/or meeting notes. Unallowable costs totaled \$217,682 for the audit period.
- Documentation that the district provided showed that the district overstated and understated the productive hourly rates claimed for certain district employees. Unallowable costs totaled \$6,168 for the audit period.

Component G6—Administration/Grievances

- The district did not provide supporting documentation for all time claimed for grievance resolution. Unallowable costs totaled \$16,612 during the audit period.
- The district did not provide any supporting documentation for time spent on employee training activities. No documentation was provided indicating the dates and amount of time spent for training sessions, the names of employees that attended training sessions, or any information indicating whether or not training was limited to administration/interpretation of the negotiated contract. Unallowable costs totaled \$15,843 during the audit period.

District's Response

The Controller asserts that the District "overstated" employee salaries and benefits in the amount of \$638,022 for the three fiscal years audited. It appears that all of the disallowances were made either due to lack of documentation or were the result of an adjustment of employee annual salaries. None of the adjustments were made because the claimed costs were deemed to be unreasonable or excessive.

Disallowed Staff Hours

The Controller provided the District at the exit conference a detailed list of staff hours disallowed by employee name. The dollar amount of the adjustments in the final audit report is \$599,399 which is an increase of about \$9,300 after the exit conference. The following schedule is taken from the exit conference material and is still representative of the final adjustment:

	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>
Total Staff Hours Claimed	4,562.95	3,474.00	5,250.00
Total Staff Hours Allowed	<u>613.00</u>	<u>567.10</u>	<u>1,829.00</u>
Audit Adjustment	4,039.95	2,906.90	3,421.00
Adjustment Percentage	89%	84%	65%

Other than stating that the "district did not provide documentation supporting the validity of the distribution" of these employees to the claim, the Controller has not provided a reason each employee was disallowed. The propriety of these disallowances cannot be determined until the Controller states why these employees are not relevant to the mandate program.

SCO's Comment

The district's conclusion that claimed costs were not unreasonable and/or excessive is incorrect. The district did claim costs that were excessive. "Excessive" is defined as "exceeding what is usual, proper, necessary, or normal. . . . Excessive implies an amount or degree too great to be reasonable or acceptable. . . ." ¹ Costs that are not mandate-related or not supported by any source documentation are costs that exceed what is proper or necessary.

In addition, the district claimed costs that were unreasonable. Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason." ² Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact." ³ The district did not provide any documentation to support some of its claimed costs; therefore, these claimed costs are unreasonable.

The district asserts that it cannot determine the propriety of the audit adjustments based on documents the SCO provided at the audit exit conference. The district's representative who prepared this IRC filing was not present at the exit conference and did not have any involvement in the audit process until some time after the final audit report was issued. Documents that the SCO provided to the district at the audit exit conference on July 14, 2003, indicated that unallowable costs for salaries and benefits totaled \$628,695. At that exit conference, the district provided the auditor with additional supporting documents to review. In addition, SCO advised the district that the finding amounts were subject to change upon review of the additional supporting documents by audit management.

Subsequent to the exit conference, communication continued between the SCO's Audit Manager and the district's Chief Financial Officer concerning audit findings, adjustments to audit findings, and schedules that further supported audit findings. This communication began with a letter addressed to Jim Spano, SCO Bureau Chief, from the district's Chief Financial Officer dated April 9, 2004, and our e-mail and fax responding to that letter dated April 22, 2004. We included copies of schedules with our response; provided additional details regarding the audit adjustments—specifically, schedules detailing allowable salaries and benefits, unallowable costs for productive hourly rate differences, and changes made to allowable costs after April 6, 2004; the Summary of Program Costs schedule; and a summary of unallowable salaries and benefits (**Tab 3**).

This communication culminated in an e-mail exchange between the SCO and the district's Chief Financial Officer dated April 26 and 27, 2004. We provided additional schedules detailing allowable and unallowable salaries and benefits per individual cost component and a Summary of Program Costs schedule (**Tab 4**). The district's Chief Financial Officer did not request any additional information, so we believed that the information provided included sufficient details explaining the audit adjustments made to claimed salaries and benefits. The district's response in this IRC filing makes no reference to any of this additional material that we provided to the district.

The district's response infers that our audit finding is based on the premise that the district employees included in the district's claims were not relevant to the mandate. Our audit report includes no such statement. The audit finding was based on unsupported hours spent by district staff on reimbursable activities and incorrect productive hourly rates. In its response to the SCO's draft audit report (**Exhibit E**), the district did not provide any additional supporting documentation to support any of the unallowable employee salary and benefit costs allocated to the mandated program with employee declarations or certifications, time logs, time studies, or other relevant information that show to what extent the employees performed mandate-related activities.

¹ Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

² Ibid.

³ Ibid.

Allowable and Unallowable Salaries and Benefits

We prepared a summary worksheet of how allowable and unallowable costs for salaries and benefits were determined for cost component activities G1 through G3. Our audit methodology for all three fiscal years of the audit (FY 1999-2000, FY 2000-01, and FY 2001-02) was to select a sample of employees included in the district's claims and then seek to find supporting documentation for the sample selected. Our audit findings are based on the audit results for the sample of employees selected. Costs claimed for the employees not selected for testing were allowable as claimed.

For FY 1999-2000, our sample of employees selected for testing consisted of claimed costs totaling \$229,651, or 85.4% of the \$268,830 amount claimed for that year. Based on the audit results for the sample of employees tested, we found that \$37,827 was allowable and \$191,824 was unallowable. The unallowable costs occurred because the district did not provide any documentation to support time spent by district employees on the mandated activities other than the summary schedule provided with the district's claim (PDF pages 100-109 of the district's IRC filing). To determine allowable costs, we traced hours claimed to employee's summary worksheets and negotiation session sign-in sheets. The supporting schedule and documents we used to verify time spent on mandated activities are documented as Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 1999-2000-Component Activities G1-G3 (**Tab 11**).

For FY 2000-01, our sample of employees selected for testing consisted of claimed costs totaling \$222,296, or 81.9% of the \$271,389 amount claimed for that year. Based on the audit results for the sample of employees tested, we found that \$45,715 was allowable and \$176,581 was unallowable. The unallowable costs occurred because the district did not provide any documentation to support time spent by district employees on the mandated activities other than the summary schedule provided with the district's claim (PDF pages 142-151 of the district's IRC filing). To determine allowable costs, we traced hours claimed to employee's summary worksheets and negotiation session sign-in sheets. The supporting schedule and documents we used to verify time spent on mandated activities are documented as Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 2000-01-Component Activities G1-G3 (**Tab 12**).

For FY 2001-02, our sample of employees selected for testing consisted of claimed costs totaling \$361,753, or 90.6% of the \$399,162 amount claimed for that year. Based on the audit results for the sample of employees tested, we found that \$130,758 was allowable and \$230,995 was unallowable. The unallowable costs occurred because the district did not provide any documentation to support time spent by district employees on the mandated activities other than the summary schedule provided with the district's claim (PDF pages 185-193 of the district's IRC filing). To determine allowable costs, we traced hours claimed to employee's summary worksheets and negotiation session sign-in sheets. The supporting schedule and documents we used to verify time spent on mandated activities are documented as Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 2001-02-Component Activities G1-G3 (**Tab 13**).

District's Response

Productive Hourly Rate

The audit report states that "the district used an incorrect productive hourly rate when computing salaries and benefits allocable to the mandated cost program." The claims submitted by the district include a list of productive hourly for each employee by mandate component. The computation of productive hourly rate has three components: salary, benefits, and productive hours.

SALARIES: The Controller made adjustments to the annual salary costs of specific employees. The Controller states that the "*Parameters and Guidelines* requires the claimant to show the classification of the employees involved, amount of time spent, and their hourly rate." This information was reported in the claim. No reasons were provided for each adjustment, and there is no indication of why the

payroll information reported by the District in the normal course of business has to be adjusted for purposes of the productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each change to the employee payroll information.

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

PRODUCTIVE HOURS: The District and the Controller used 1,750 annual productive hours for their calculations. In one case where a different total productive hours was used by the District, for the Chief Negotiator who was under contract for 7.5 hours per day, the Controller insisted on using 8 hours per day. Therefore, the adjustments to the productive hourly rates ultimately derive from the adjustments to the annual salary of each employee.

SCO's Comment

The parameters and guidelines require claimants to show the classification of the employees involved, amount of time spent, and employees' hourly rate. For this particular audit, salary and benefit costs comprised 96.7% of the district's claim for FY 1999-2000, 90.2% of the FY 2000-01 claim, and 84.1% of the FY 2001-02 claim. One of the main purposes of our audit was to verify that the employee classifications shown actually performed mandate-related activities, that the amount of time claimed was verifiable, and that the productive hourly rates claimed for district employees represented costs actually incurred by the district.

The district was given a schedule detailing the audit adjustments made to the productive hourly rates during the three-year audit period (Schedule of Unallowable Salaries & Benefits – Productive Hourly Rate Differences) (**Tab 3**). This schedule shows that the audit adjustment to salaries and benefits for differences in productive hourly rates totaled \$6,168 for the audit period (+\$240 for FY 1999-2000, -\$4,024 for FY 2000-01, and -\$2,384 for FY 2001-02).

During the course of this audit, the SCO auditor worked with the district's Chief Accountant and Payroll Supervisor. To compute the audited productive hourly rate for the district's employees, the auditor used the district's Employee Earnings Reports, which were provided to the auditor by district personnel. These reports came directly from the district's payroll system and reported the "gross earnings" paid to each employee for each fiscal year. The auditor used the gross earnings amount and the district's computation of productive hours in the re-calculation of each employee's productive hourly rate. Adjustments were made for rates that either exceeded or were less than the productive hourly rates reported in the district's claims. The district's Chief Accountant and Payroll Supervisor did not dispute any of our findings related to differences noted for employee earnings.

The district claims that it cannot determine the propriety of the adjustments while, at the same time, acknowledging in its response awareness that the adjustments relate solely to changes in salary amounts claimed. As noted in our previous comment, the district's Chief Financial Officer was provided with specific information concerning the audit adjustments made for productive hourly rate differences. The district has neither refuted the accuracy of these calculations nor offered any additional documentation to support why the audited amounts are incorrect.

Adjustments to Productive Hourly Rates

We made adjustments to the claimed productive hourly rate for some of the employees who were included in the sample of employees selected for testing. We noted that the district computed its productive hourly rates by deducting 120 hours per year for estimated break time taken by employees. However, the SCO's Claiming Instructions do not identify estimated break time as an allowable deduction for productive hourly rate calculations. Guidance for computing productive hourly rates was provided in the SCO's Mandated Cost Manual for School Districts, Section 2, subsection 5A (Filing A Claim – Cost Elements of a Claim – Direct Costs (updated September 28,

2001 (Tab 17). This was the version of the manual extant for the entire audit period. Therefore, we added back in the 120 hours deducted by the district for employee breaks, resulting in 1,750 productive hours instead of 1,620 hours. Instead of applying this adjustment to the entire population of employees with allowable costs, we limited the application of the revised productive hours to only those employees whose claimed salary rates did not agree with information obtained from the district's payroll system, as noted below.

For FY 1999-2000, we made adjustments to the productive hourly rates used for three district employees (see the Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 1999-2000 (Tab 14). The adjustments resulted in a net increase to allowable costs of \$240 (understatement of \$248 and overstatement of \$8). We traced the salary rates claimed for all of the employees included in our sample and found three instances in which information from the district's payroll system supported a different salary amount. Because the adjustments were small, we did not document the district's payroll reports that we used for these adjustments.

For FY 2000-01, we made adjustments to the productive hourly rates for three district employees (see the Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2000-01 (Tab 15). The adjustments resulted in a decrease to allowable costs of \$4,024. We traced the salary rates claimed for all of the employees included in our sample and found three instances in which information from the district's payroll system supported a different salary amount. We made copies of the information that we obtained from the district's payroll system supporting our adjustments.

For FY 2001-02, we made adjustments to the productive hourly rates for four district employees (see the Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2001-02 (Tab 16). The adjustments resulted in a net decrease to allowable costs of \$2,384 (overstatements of \$2,468 and an understatement of \$84). We traced the salary rates claimed for all of the employees included in our sample and found four instances in which information from the district's payroll system supported a different salary amount. We made copies of the information that we obtained from the district's payroll system supporting the two larger overstatements of \$962 and \$1,392. We did not make copies of the district's payroll information that we used to support an overstatement of \$114 and the understatement of \$84.

District's Response

Release Time

Government Code Section 3543.1 requires districts to provide a reasonable amount of release time without loss of compensation to bargaining unit representatives. The audit report states that the parameters and guidelines "require the claimant to show the costs of salaries and benefits for employer representatives participating in negotiations, the cost of substitute teachers for release time of exclusive bargaining unit representatives during negotiations, the job classifications of the bargaining unit representatives that required a substitute, and the dates worked." The "SCO disputes the lack of documentation supporting hours claimed, rather than the proper authorization of release time for AFT members." The claims submitted by the District provide a list of hours of release time for each employee. No reasons were provided for each adjustment, and there is no indication of why the payroll information reported by the District in the normal course of business has to be adjusted for purposes of the productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each adjustment.

SCO's Comment

The district's and SCO comments on adjustments to productive hourly rates are already included in our previous comments in this document and do not need to be repeated here.

We concur that a Public Employees Relations Board ruling allows for release time for district faculty involved in contract negotiations as exclusive bargaining unit representatives. We also concur that the claims provide a "list" of hours and costs incurred for release time of AFT members. The parameters and guidelines (section G.3.c – Reimbursable Costs – Negotiations – Substitutes for Release Time) state, in part, "Indicate the costs of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked."

The parameters and guidelines require a higher standard of documentation than merely a "list of hours of release time for each employee." The district has not provided documentation indicating the dates that substitutes worked and how long they worked on these dates. We realize that reimbursable activities occurred at the district. In lieu of the documentation that was not provided, we were able to verify the attendance of AFT members at certain contract negotiation sessions based on documentation that the district provided in the form of negotiation sign-in sheets and/or meeting notes. Our calculations of allowable costs for this activity were based on the hours reported in this documentation (See **Tab 11, 12, and 13**).

As noted in our previous comments, the district's Chief Financial Officer was given a schedule detailing the audit adjustments made to allowable costs during the three-year audit period (Schedule of Allowable Hours and Allowable Salaries & Benefits (**Tab 3**)). These schedules indicate adjustments made that involve the issue of AFT release time as well as associated adjustments for productive hourly rates. The district has neither refuted the accuracy of these calculations nor offered any additional documentation to support reasons why the audited amounts are incorrect.

District's Response

Source Documentation

Since none of the reasons for adjustments stated in the audit report relate to the mandated activities performed by the employees. It appears that the entire basis of the adjustments is the quantity of District documentation. The Controller stated that the documentation provided by the district did not allow the Controller to "determine actual time spent on the mandate." The stated reason for the adjustments to employee salaries is that the "district did not provide source documents to validate employees' hours charged, such as individual activity log sheets, meeting sign-in sheets, and time records." The Controller did not cite this assertion to the parameters and guidelines, because the parameters and guidelines do not require anything of the kind. The parameters and guidelines actually state:

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

Contrary to the assertion of the audit report, the District has complied with the parameters and guidelines by providing source documents that show evidence of the validity of such costs and their relationship to the state-mandated program. The salary and benefits were reported in the District general ledger in the normal course of financial accounting pursuant to state mandated financial accounting procedures for all community colleges. The District has also provided employee names, positions (job titles), hours worked, salary and benefit amounts, and a description of the tasks performed as they relate to the mandate. Thus, the District has provided documentation generated in the usual course of business as well as generated for the purpose of claiming mandate reimbursement. The Controller's insistence on time logs and other forms of documentation are a ministerial preference, are an unpublished standard which exceeds the parameters and guidelines, and is not enforceable absent rulemaking which would put the claimants on notice.

Unreasonable or Excessive

None of the adjustments were made because the costs claimed were excessive or unreasonable. The Controller does not assert that the claimed costs were excessive or unreasonable, which is the only mandated cost audit standard in statute (Government Code Section 17561(d)(2)). It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedures Act.

SCO's Comment

The district has not complied with the parameters and guidelines by providing what it calls "source documents." Claimed costs that were supported by employee declarations or certifications were allowable. The unallowable salaries and benefits contained in the audit report were not supported by any documentation at all. These costs were shown only in the district's claim schedules. The district has not complied with the parameters and guidelines by merely providing an amount on an SCO claim schedule.

The main focus of the audit was to determine the extent to which "increased costs" occurred at the district. The SCO found that the district claimed unsupported salary and benefit costs because the district (1) did not provide documentation to show that all employees claimed for negotiation sessions actually attended all sessions, that hours claimed for negotiation planning sessions were accurate, and that activities conducted were mandate-related; (2) did not provide any documentation to support a portion of the hours claimed; and (3) overstated and understated productive hourly rates based on payroll documentation that it provided.

In addition, it appears that the district has not complied with its own policies and procedures related to the documentation of costs incurred for the Collective Bargaining Program. During the course of the audit, the SCO auditor discussed the procedures and reports that the district used in the preparation of its mandate claims for the Collective Bargaining Program with district representatives. One of the documents provided by the district, dated July 14, 1998, is entitled "Mandated Cost Information - Collective Bargaining Reimbursable Costs by Component" (Tab 5). This document outlines the various reimbursable activities under the mandated program and lists "required documentation." Noted under the cost category of negotiations, for example, are "time log sheets for employees; list of substitutes, negotiation session, dates, times, and names of personnel for whom they substituted; and group time and activity log sheet (sign-in sheets) with date and length of meeting." Similar forms of documentation requirements that record actual time spent on mandated activities are also noted for the cost categories of Impasse Proceedings, Grievances, and Unfair Labor Practice Charges.

We also obtained a copy of an e-mail distributed by the district's Chief Accountant on May 2, 2000, (Tab 6) concerning the reporting and documentation of mandated costs for the Collective Bargaining Program. The e-mail specifically requests information that includes "(1) Date and time for any of the above activities" and (2) "Few words that identifies the type of activity." At the bottom of the e-mail, reference is made to an attachment entitled "Time Sheet - Coll. Bargaining.xls." Some district employees used this document (Collective Bargaining Time Log Sheet) to record their mandated activities under the Collective Bargaining Program. We have provided an example of the "Collective Bargaining Time Log Sheet" prepared by the district's Director of Budgets for FY 1999-2000 (Tab 7). All of the employee time that was documented with this type of documentation was allowable in our audit report.

The district spent considerable effort to create these policies and procedures and sample forms for its employees to adequately document costs incurred under the mandated program. It appears, however, that certain district employees failed to comply with these guidelines or use the documents already made available by the district to record time spent on mandated activities. Had the district enforced its own documentation requirements, costs incurred would have been adequately documented.

The district's comments state that costs were supported by documents created during the normal course of business. However, our audit findings are based on the lack of any documentation supporting claimed costs. The costs would have been allowable if the district had provided documentation for these costs that was created during the normal course of business. As noted above, we accepted documentation prepared by district employees using guidance that the district provided to its staff.

The district's response also makes reference to the "Controller's insistence on time logs and other forms of documentation," claiming this to be a "ministerial preference." However, we do not believe that it is unreasonable to expect that the district maintain some kind of support for all of the costs included in its mandated cost claims. Even the district's own policies and procedures require some form of documentation to support its claims.

We also disagree with the district's statement that "None of the adjustments were made because the costs claimed were excessive or unreasonable." Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason."² Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact."³ The district overstated and understated its productive hourly rates and did not provide any documentation to support some of its claimed costs; therefore, those costs claimed are unreasonable.

The California Constitution, Article XVI, Section 7, provides that "[m]oney may be drawn from the Treasury only . . . upon a Controller's duly drawn warrant." In the case of *Flournoy v. Priest*⁴, the California Supreme Court stated that the "obvious purpose of this requirement is to insure the Controller's concurrence in the expenditure of state funds." In an Attorney General's Opinion on point, the Attorney General stated that "[i]n short, the Controller has the constitutional authority to audit claims filed against the Treasury . . ."⁵

In addition to the Constitutional audit authority, statutory law provides the SCO with general and specific audit authority. Government Code section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." Furthermore, Government Code section 17561(d)(2) allows the SCO to audit the district's records to verify actual mandate-related costs and reduce any claim that the SCO determines is excessive or unreasonable.

In the aforementioned opinion, the Attorney General states that an audit "would ascertain that the claim is numerically correct, actually incurred by the appropriate person or entity for a lawful purpose, and that sufficient funds exist for payment from an appropriation made by law." Black's Law Dictionary states that an audit is a "formal examination of an individual's or organization's accounting records . . ." The district's attempt to substitute "documentation generated in the usual course of business" as the only records that should be examined to support claimed costs subverts the intent and meaning of statutory law relative to an audit. More specifically, our audit finding was based on the fact that no documentation of any kind was generated during the usual course of business.

² Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

³ Ibid.

⁴ *Flournoy v. Priest* (1971) 5 Cal.3d 350.

⁵ AUDIT AUTHORITY OF STATE CONTROLLER, Opinion No. 87-1204 (1988) 71 Ops.Cal.Atty.Gen. 275.

District's Comment

Accounting System

The Controller recommends that the District "should develop and implement an accounting system to ensure that all claimed costs are properly reported." There are no state mandated financial accounting procedures for mandate program costs because the state has never developed or adopted standards, even though the Controller has been responsible for mandate reimbursement for nearly thirty years. The Controller has never published a list of specific documents which would satisfy the Controller's standards. The Controller's recommendation that each claimant develop its own "accounting system" rather than the Controller developing and adopting a statewide system for use by all claimants will merely perpetuate egregious audit adjustments since no individual claimant will be on notice of the documentation acceptable to the Controller. As the audit authority, the Controller has failed in its duty to claimants by not developing, adopting, and publishing rational documentation requirements.

SCO's Comment

We concur that there are no State-mandated financial accounting procedures for mandated program costs. That is why the audit recommendations place the responsibility on the claimant to "develop and implement an accounting system to ensure that claimed costs are properly recorded." This comment is appropriate given the nature and extent of the audit adjustments recorded during this audit. Mandated cost claims are filed by widely diverse groups, such as cities, counties, school districts, and special agencies, and the suggestion that the Controller should undertake the task of "developing, adopting, and publishing rational documentation requirements" is not realistic, nor is it germane to the discussion of unallowable costs for the purposes of this particular audit.

In its response, the district uses the term "egregious" to describe the Controller's audit adjustments. Egregious is defined as "outstanding for undesirable qualities" or "remarkably bad."⁷ We contend that claiming reimbursement for mandated costs that the district cannot document, and perhaps did not actually incur, is egregious from the State's perspective. The district could have easily enforced compliance with its own policies and procedures.

⁷ Webster's New World Dictionary, Third College Edition © 1989.

III. UNSUPPORTED MATERIALS AND SUPPLIES

Issue

The district did not provide documentation to support claimed materials and supplies totaling \$5,133.

SCO Analysis:

The district did not provide any source documentation to support costs claimed for materials and supplies, printing, and postage in FY 1999-2000 (\$1,431) and FY 2000-01 (\$3,702).

District's Response

The Controller asserts that the "district did not provide documentation to support claimed materials and supplies." The total adjustment for FY 1999-00 and FY 2000-01 is \$5,133. The Controller stated that these costs could not be determined to be "direct costs resulting from the mandate." It is unclear why the Controller would consider this amount of printing, postage, and office supply costs as unrelated to the mandate. This is a documentation issue, similar to Finding 1, and the same issues prevail, that is, the District reported these costs as required by the parameters and guidelines based on financial accounting information prepared in the usual course of business, and the Controller did not determine these costs to be unreasonable or excessive. As an example of the Controller's extreme documentation standards, the Controller refused to accept credit card statements as support for these costs.

SCO's Comment

The district did not respond to this finding in its response to the draft audit report (**Exhibit E**). In its response noted above, the district misstates the audit report. Finding 2 of the audit report did not state that the materials and supplies costs claimed were unrelated to the mandate. The audit report states that "the district did not provide documentation to support claimed materials and supplies costs totaling \$5,133." We concur that this is a documentation issue because the district did not provide any documentation to support these costs. The SCO sent an e-mail message to the district's Chief Accountant on May 28, 2003 (**Tab 8**), requesting documentation to support claimed costs. Included in the list of requested items were all of the costs that were deemed unallowable within this audit finding. Adequate documentation could have been in the form of worksheets or other analysis work performed. However, no documentation of any kind was provided to support these claimed costs.

The parameters and guidelines (section H.4 – Supporting Data for Claims – Services and Supplies) outline supporting data requirements for services and supplies costs, where it states "only expenditures which can be identified as a direct cost as a result of the mandate can be claimed." In the absence of documentation to support costs claimed, it is not possible to determine whether the costs claimed were incurred as a result of the mandate or were even incurred at all.

We disagree with the district's conclusion concerning excessive and unreasonable costs. The district did claim costs that were excessive. "Excessive" is defined as "exceeding what is usual, proper, necessary, or normal. . . . Excessive implies an amount or degree too great to be reasonable or acceptable. . . ." ¹ Costs that are not mandate-related or not supported by any source documentation are costs that exceed what is proper or necessary. In addition, the district claimed costs that were unreasonable. Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason." ² Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact." ³ The district did not provide any documentation at all to support some of its claimed costs; therefore, those costs claimed are unreasonable.

In its response, the district makes reference to credit card statements it supposedly provided in support of claimed costs. However, the district did not provide this information to the SCO in its response to the draft audit report, nor did it provide an example in the documentation provided for this proceeding. As a general rule, credit card statements by themselves would not provide support for costs incurred unless they were tied to receipts or some form of evidence indicating the purpose for each financial transaction. The district was not even able to provide a worksheet showing how the costs claimed were determined.

¹ Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

² Ibid.

³ Ibid

IV. OVERSTATED INDIRECT COSTS

Issue

The district overstated indirect costs by \$92,295 during the audit period. The finding amount is based solely on the unallowable direct costs identified in audit Finding 1 (Unsupported salaries and benefits) and Finding 2 (Unsupported materials and supplies). The amount of indirect costs included in the districts claims was based, in part, on these direct costs and are, therefore, also unallowable.

SCO Analysis

The audit report includes a detailed calculation of unallowable indirect costs based on the amount of direct costs claimed that were deemed unallowable during the audit. There were no changes made to the indirect cost rates used by the district to compute indirect costs during the audit period.

District's Response

The adjustment to each fiscal year indirect cost is a computational change which derives from the changes made in claimable direct costs as a result of each of the foregoing audit adjustments. There is no change to the reported indirect rate. This is not an independent adjustment.

V. OVERSTATED BASE YEAR COSTS

Issue

The district overstated its FY 1974-75 Winton Act base-year direct costs during the audit period by \$22.

SCO Analysis

The district used the amount of \$11,755 rather than the supported amount of \$11,733 when calculating the Skyline College President's base-year costs. Although the amount is insignificant, the error compounds annually because the parameters and guidelines require that each year's mandated costs be reduced by the current value of the base-year Winton Act activities (base-year costs increased by the Implicit Price Deflator).

District's Response

The District does not dispute the \$22 adjustment to its Winton Act base-year direct costs amount.

VI. AMOUNT PAID BY THE STATE

Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes the reported amounts paid are incorrect for FY 1999-2000 and FY 2000-01.

SCO Analysis:

The State paid the district \$319,503 for FY 1999-2000 and \$308,655 for FY 2000-01. These amounts include cash payments and any outstanding accounts receivable offsets applied.

District's Response

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

<u>Amount Paid by the State</u>	<u>1999-2000</u>	<u>2000-01</u>	<u>2001-02</u>
As Claimed	\$338,031	\$324,018	\$324,371
Audit Report	\$319,503	\$308,655	\$324,371

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

SCO's Comment

The district's reimbursements occurred because its estimated claim amounts exceeded the actual claim amounts for both fiscal years. The SCO sent letters dated January 22, 2002, and February 1, 2002, to the district, requesting repayment of the overpaid amounts within 30 days (**Tab 10**). The district submitted payments of both amounts, which were received and documented by the SCO on February 19, 2002 (**Tab 10**). In addition, the district provided claim documentation as exhibits to this IRC filing. The amounts on the first page of each claim for each fiscal year (FAM-27) show the amounts in question and demonstrate that the difference between the amounts for FY 1999-2000 and FY 2000-01 is the difference between the district's estimated claim amount and the actual claim amount for each fiscal year. The signature of the district's Authorized Representative also appears on these forms acknowledging the accuracy of the information presented.

VII. STATUTE OF LIMITATIONS FOR AUDIT

Issue

Based on the statute of limitations for audit, the district believes the SCO had no authority to assess audit adjustments for FY 1999-2000.

SCO Analysis:

Government Code section 17558.5, subdivision (a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The district filed its FY 1999-2000 claim on January 12, 2001. Therefore, this claim was subject to audit until December 31, 2003. The SCO contacted the district on April 15, 2003 (**Tab 18**), notifying it of our intent to conduct an audit of its Collective Bargaining claims. Therefore, the SCO initiated an audit well within the period that the FY 1999-2000 claim was subject to audit. The entrance conference was held on April 28, 2003 (**Tab 18**).

District's Response

This issue is not an audit finding of the Controller. The District asserts that the FY 1999-2000 was beyond the statute of limitations for an audit when the Controller issued its audit report on August 6, 2004.

Chronology of Claim Action Dates

January 10, 2001	FY 1999-00 claim filed by the District
December 31, 2003	FY 1999-00 statute of limitations for an audit expires
August 6, 2004	Controller's final audit report issued

The District's fiscal year 1999-00 claim was mailed to the Controller on January 10, 2001. According to Government Code Section 17558.5, this claim was subject to audit no later than December 31, 2003. The audit was not completed by this date. Therefore, the audit adjustments for FY 1999-00 are barred by the statute of limitations set forth in Government Code Section 17558.5.

Statutory History

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

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

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

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

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

“(a) 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 ~~end of the calendar year in which 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 made filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”

Fiscal years 2000-01 and 2001-02, are subject to this amended version of Section 17558.5, and was still subject to audit at the time the audit report was released. The amendment is pertinent since it indicates this is the first time that the factual issue of the date the audit is “initiated” for mandate programs for which funds are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible for the claimant to know when the statute of limitations will expire, which is contrary to the purposes of a statute of limitations.

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

“(a) 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.”

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

Clearly, the Controller did not complete the audit within the statutory period allowed for FY 1999-00. The audit findings are therefore void for this claim.

SCO's Comment

The district believes that the audit initiation date is not relevant because the phrase “initiate an audit” is not specifically stated in the Government Code language applicable to these claims. Instead, the district believes the audit report date is relevant. In particular, the district believes that Chapter 890,

Statutes of 2004 is pertinent because “it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations.” This is an erroneous conclusion; before Chapter 890, Statutes of 2004, there was no statutory language defining when the SCO must complete an audit.

As of July 1, 1996, Government Code section 17558.5, subdivision (a), stated, “A reimbursement claim. . . is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. . .” In construing statutory language, we are to “ascertain the intent of the Legislature so as to effectuate the purpose of the law.” (*Dyna-Med., Inc. v. Fair Employment and Housing Com.* [(1987)] 43 Cal.3d 1379, 1386.) In doing so, we look first to the statutory language, giving it the usual and ordinary meaning. (*Committee of Seven Thousand v. Superior Court* [(1988)] 45 Cal. 3d 491, 501.)

The CSM’s statement of decision for an Incorrect Reduction Claim (Case 01-4241-I-03) for the Emergency Procedures, Earthquake, and Disasters Program states “The Commission interprets section 17558.5(a) to mean that the State Controller’s Office was required to initiate an audit no later than two years after the end of the calendar year in which the District’s reimbursement claim was filed.”

In Government Code section 17558.5, subdivision (a), the words “subject to” mean that the district is “in a position or circumstance that places it under the power or authority of another.”⁴ The SCO exercised its authority to audit the district’s claims by contacting the district to provide notice of the audit well within the statute of limitations. There is no statutory language that requires the SCO to publish a final audit report before the two-year period expires.

As of January 1, 2003, Government Code section 17558.5, subdivision (a), was amended to state, “A reimbursement claim. . . is subject to the initiation of an audit by the Controller no later than three years after the reimbursement claim is filed or last amended, whichever is later. . .” [Emphasis added.] While the amendment does not define the start of an audit, the phrase “initiation of an audit” implies the first step taken by the Controller. Construing the statutory language to permit the Controller’s initial contact as the audit’s initiation is consistent with the statutory language as well as subsequent amendments. To read the statute as requiring that the SCO publish a final audit report would be to read into the statute provisions that do not exist.

For FY 1999-2000, the SCO exercised its authority to audit the district’s claims by contacting the district on April 15, 2003, to inform it that we were preparing to conduct an audit of its Collective Bargaining claims. This contact occurred well before the statute of limitations expired for the FY 1999-2000 claim (December 31, 2003).

⁴ Source: American Heritage Dictionary of the English Language, Fourth Edition © 2000.

VIII. CONCLUSION

The SCO audited the San Mateo County Community College District’s claims for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. The district claimed \$1,090,686 for the mandated program. Our audit disclosed that \$355,236 is allowable and \$735,450 is unallowable. The district claimed unsupported and ineligible costs.

The district claimed unallowable salary and benefit costs totaling \$638,022. The district (1) did not provide any documentation to validate certain employees’ hours charged, such as employee declarations or certifications, individual activity log sheets, meeting sign-in sheets, or other time records; and (2) understated and overstated productive hourly rates based on payroll documentation that the district provided.

The district claimed unallowable materials and supplies costs totaling \$5,133. The district did not provide any documentation to support costs claimed. The district did not contest this audit adjustment in its response to the draft audit report.

The district overstated indirect costs claimed by \$92,295 as a direct result of the audit findings related to salaries and benefits and materials and supplies.

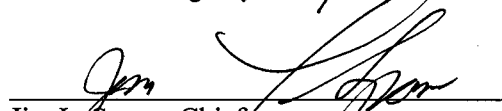
The district overstated its FY 1974-75 Winton Act base-year direct costs by \$22 during the audit period due to a calculation error. The district did not contest this audit finding.

In conclusion, the Commission on State Mandates should find that: (1) the SCO had authority to audit the district's FY 1999-2000 claim; (2) the SCO correctly reduced the district's FY 1999-2000 claim by \$251,743; (3) the SCO correctly reduced the district's FY 2000-01 claim by \$209,599; and (4) the SCO correctly reduced the district's FY 2001-02 claim by \$274,108.

IX. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on October 6, 2014 at Sacramento, California, by:



Jim L. Spano, Chief
Mandated Costs Audits Bureau
Division of Audits
State Controller's Office

Tab 3



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Cañada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

Associate Chancellor

April 9, 2004

Jim L. Spano
Chief, Compliance Audits Bureau
California State Controller's Office
P.O. Box 942850
300 Capitol Mall, Ste. 518
Sacramento, CA 95814

Re: San Mateo Community College District, Collective Bargaining Mandated Cost Audit

Dear Mr. Spano:

Thank you for your email. I did receive a package of spreadsheets from Christian Okoye. These are more legible than the fax that we had received. However, Raymond Chow has requested electronic versions of these spreadsheets from Mr. Okoye. In the conversation with Mr. Chow, Mr. Okoye at first stated that he didn't have electronic copies of them. When Mr. Chow pointed out that he had used a laptop when he was here, he then protested that we were asking for the spreadsheets so late, stated that we would lose the formatting if he emailed them to us and so we would get confused, and said that he was in the field for the next 2 weeks and could not send them to us before then. Mr. Chow responded requesting Mr. Okoye send them to us when he returned from the field, which would be after Mr. Chow's vacation anyway. Mr. Chow emailed Jim Venneman requesting he communicate this timeline to Mr. Okoye as well.

I have spent a fair amount of time reviewing the spreadsheets. The dollar amounts on these spreadsheets differ from the draft audit we received earlier. Per the fax, the numbers have been revised. The fax consisted of a cover sheet, a short letter and 8 pages of spreadsheets. The first spreadsheet recaps the three year's claims and shows what was allowed and what was disallowed. The next one summarizes all three years and shows that the district was allegedly overpaid \$723,453 by the state. However, this worksheet states that SMCCD was paid our entire claim for all three years. This is not true. We claimed \$1,090,686 but were only paid \$952,529. The alleged amount overpaid on the spreadsheet is incorrect.

Page 5 of the fax provides a breakdown of the unallowable salaries and benefits between those dollars that were not allowed because the state says we did not have supporting

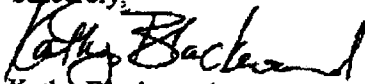
documentation and those dollars that were not allowed because the state says we used the incorrect pay rate. This worksheet does not add up. A debit was added as a credit.

Pages 6 and 7 of the fax provides a schedule of allowed and unallowed salary & benefits based on the first area, lacking documentation. The total claimed for each year does not add up to the total on Page 3 of the fax, the summary of our claims. I am unable to determine what this spreadsheet ~~does~~ consist of. I have only reviewed 1999-2000 in depth so far. The totals by person do not match the totals we claimed, not all of the people we claimed are listed and one individual is listed that we did not claim. In addition, the claimed pay rates do not always match the claimed pay rates on pages 8-10.

Pages 8-10 break out the unallowed salary and benefits based on the second area, incorrect pay rate. For 1999-2000, there are two columns that are headed, "Claimed Pay Rate". It appears that the second one should be headed, "Audited Pay Rate." The difference in the rate has been inappropriately rounded to the nearest dollar. The allowable hours has also been inappropriately rounded to the nearest dollar. Again, only certain employees have been listed. Not all of the employees listed have differences in the payrates; many have no difference at all. I must assume that all of those not listed have payrates that are acceptable, or else were not audited and are thus acceptable.

I understand from a voice message from you to Greg Wedner that we will be receiving a revised draft audit in writing (not faxed). Please send us revised spreadsheets that tie out to the revised draft audit. I would like them in electronic form so that I may review them for errors more easily. The spreadsheets provided by Mr. Okoye do not give us sufficient information to determine what was allowed and what was disallowed and thus make it very difficult for us to formulate a response. Once we receive the draft audit, we may again request an extension so as to have time to review the spreadsheets properly. Thank you.

Sincerely,



Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

Cc: Jim Venneman
Greg Wedner

Venneman, Jim

From: Venneman, Jim
Sent: Thursday, April 22, 2004 11:05 AM
To: 'blackwoodk@smccd.net'
Cc: Spano, Jim; Okoye, Christian
Subject: Response to your letter of April 6

Hi Kathy,

This message is intended to address each of the items included in your letter to us dated April 9 regarding the schedules faxed to you on April 6.

1. "Overstated payment by the state." True - Payments totaled \$952,529 for all three years. This has been corrected on revised Schedule I.
2. "Page 5 does not add up." True - column 2 (Incorrect Productive Hourly Rates) should show a total of \$5,956 instead of \$6,500. All other amounts on this page are correct.
3. Pages 6 & 7 - "The total claimed does not add up to total claimed per claim summary." True - the total claimed is for these employees only. The employees on this worksheet were judgmentally selected from the entire population of district employees as a sample for testing purposes.
4. "Pages 6 & 7 totals by person do not match the totals we claimed." True - there is an addition error of 87 cents.
5. Pages 6 & 7 - "Not all of the people we claimed are listed." True - as noted in #3 above, only the sample of employees judgementally selected for testing is listed.
6. Pages 6 & 7 - "One individual is listed that we did not claim." False - all individuals listed were traced to the claim forms (see the Schedule of Allowable Hours and Allowable Salaries and Benefits that I sent to you today for a listing of your claim pages where individual employee costs were claimed).
7. "The claimed pay rates do not always match the claimed pay rates on pages 8-10." True - There is one difference in pay rate noted in FY 2000/2001 for E. Brenner, however, the difference in rate is irrelevant because no hours were deemed allowable for this employee.
8. Page 8- "There are two columns headed "Claimed Pay Rate." It appears that the second one should read "Audited Pay Rate." True.
9. Pages 8-10 - "The difference in pay rate has inappropriately been rounded to the nearest dollar." Result - By applying the actual dollars and cents increases the finding on page 8 from a credit of \$272 to a credit of \$205, a difference of \$67. The finding on page 9 increases from \$3,880 to \$4,030, a difference of \$50. The finding on page 10 decreases from \$2,348 to \$2,336, a difference of (\$12). The net result is that the findings for incorrect productive hourly rates increases by \$105.
10. Pages 8-10 - "The allowable hours has also been inappropriately rounded to the nearest dollar." Result - The allowable hours were rounded to the nearest hour. However, only two .5 hour differences were noted for two employees whose hours were already deemed unallowable on page 6, so the differences are irrelevant.
11. Pages 8-10 - "Again - only certain employees have been listed. I must assume that all of those not listed have pay rates that are acceptable, or else they were not audited and are thus acceptable." Result - The employees not listed were not audited and are thus allowable.

I hope that this information, along with the information that I just e-mailed to you a few minutes ago, will fully address all of your questions regarding the breakdown of the audit findings. If you have any additional questions or comments, please let me know.

Jim Venneman
Audit Manager

Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

Venneman, Jim

✉ blackwoodk@smccd.net
✉ Spano, Jim; Okoye, Christian
Subject: Collective Bargaining Audit

Good morning Kathy,

I wanted to drop you a line to let you know that the revised audit report for the Collective Bargaining audit should be released sometime next week.

After we received your letter dated April 9, I reviewed the schedules that were faxed to you by Christian Okoye on April 6 and also reviewed every detail of the documentation for our audit findings to make doubly sure that all of the calculations and findings were correct. As a result of this review, allowable costs for the period of July 1, 1999 through June 30, 2002 total \$355,236 and unallowable costs total \$735,450.

I am faxing you copies of backup schedules for all of the finding amounts, as well as including the schedules as attachments (Excel spreadsheets) to this message.

Here is what you will be receiving:

Schedule of Allowable Hours and Allowable Salaries and Benefits --These schedules will detail each employee tested, the page numbers of your claim where their claimed costs were listed, and a detailed listing of allowable and unallowable costs and hours for each cost component of the claims. There are three pages - one for each year of the audit.

Schedule of Unallowable Salaries and Benefits - Productive Hourly Rate Differences - This schedule uses the allowable hours from the schedule described above and adjusts for any differences in productive hourly rates noted during the audit. This is a one-page schedule.

Changes in Allowable Costs - This page details how the total unallowable amount for the audit changed from the \$723,453 amount faxed to you on April 6 and the \$735,450 amount on the schedules that you are receiving today.

Schedule I - Summary of Program Costs - this schedule is identical to the one that will be included in the audit report.

Summary of Unallowable Salaries and Benefits - this schedule summarizes the unallowable amounts for each year of the audit for unallowable hours (insufficient documentation for hours claimed) and unallowable rates (productive hourly rate differences).

I am also sending you a separate message to address each individual item included in your letter to us dated April 6. If you have any questions or comments about any of these items, please contact me.

Jim Venneman

Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager



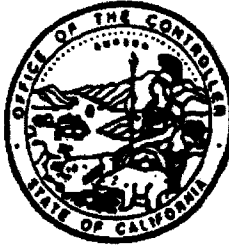
SMCCD CB Claims
Analysis.xls



SMCCCD Report
Summary schedule..



SMCCD S&B
Finding.xls



STEVE WESTLY

California State Controller

FACSIMILE COVER PAGE

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To <i>KATHY BLACKWOOD</i>	Fax No. <i>650-574-6574</i>	Date <i>4/22/04</i>
Organization <i>SAN MATEO COMMUNITY COLLEGE DISTRICT</i>		
on <i>JIM VENNEMAN</i>	Telephone No. <i>916-322-9887</i>	No. of pages including cover <i>9</i>
Comments/Special Instructions		

As per my e-mail of today, these are the schedules that were included as attachments to my message.

IF THERE ARE PROBLEMS WITH THE COPIES RECEIVED, PLEASE NOTIFY <i>Jim</i>	TELEPHONE NO. <i>(Above)</i>
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STATE CONTROLLER'S SACRAMENTO OFFICE, Division of Audits FACSIMILE NUMBER: (916) 324-7223

Original will not follow - already sent electronically @ 10:45 A.M. on 4/22/04.

Original will follow:

- Regular Mail
- Federal Express
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California State Controller's Office
300 Capitol Mall, Suite 518
Sacramento, CA 95814-5879
(916) 324-8907

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Allowable Hours and Allowable Salaries & Benefits
 Fiscal Year 1999-2000

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours	Claimed Hours
Greg Marvel	Cost of Negotiations - Rodda Act	30,601.87	0.00	0.00	460
	AFT Planning/Preparation	16,631.45	0.00	0.00	250
Claim pages	AFT Table Negotiations	2,594.51	2,594.51	39.00	39
2,4,5,6,7,8,9,11,12	CSEA Planning/Preparation	25,878.54	0.00	0.00	389
	CSEA Table Negotiations	1,064.41	997.69	15.00	16
	AFSCME Planning & Preparation	13,970.42	0.00	0.00	210
	AFSCME Table Neg.	790.31	488.94	7.50	12
	Contract Admin - Grievances	3,328.29	0.00	0.00	50
	Training Sessions	399.15	0.00	0.00	6
		<u>95,264.95</u>	<u>4,091.34</u>	<u>61.50</u>	<u>1,432</u>
G Petropoulos	Cost of Negotiations - Rodda Act	7,400.41	0.00	0.00	108
Claim pages 2,12	Training Sessions	411.13	0.00	0.00	6
		<u>7,811.54</u>	<u>0.00</u>	<u>0.00</u>	<u>114</u>
L Pontacq	Cost of Negotiations - Rodda Act	0.00	6,065.37	98.00	0
	AFT Planning/Preparation	11,511.82	6,931.85	112.00	186
Claim pages	AFT Table Negotiations	1,299.72	1,980.53	32.00	21
4,5,6,14	CSEA Planning/Preparation	7,798.33	7,798.33	126.00	126
	Training Sessions	185.67	0.00	0.00	3
		<u>20,795.54</u>	<u>22,776.08</u>	<u>368.00</u>	<u>336</u>
P Anderson	Cost of Negotiations - Rodda Act	17,979.48	0.00	0.00	290.50
	AFT Planning/Preparation	1,609.18	0.00	0.00	28
Claim pages	AFT Table Negotiations	1,671.07	1,671.07	27.00	27
2,4,8,11,15	Contract Admin - Grievances	17,948.54	868.48	14.00	290
	Training Sessions	371.35	0.00	0.00	6
		<u>39,579.62</u>	<u>2,537.55</u>	<u>41.00</u>	<u>639.50</u>
R Budnick	Cost of Negotiations - Rodda Act	6,496.61	5,106.05	82.50	105
	AFT Planning/Preparation	1,114.05	0.00	0.00	18
Claim pages	CSEA Planning/Preparation	1,052.16	0.00	0.00	17
3,4,6,9,14	AFSCME Planning & Preparation	928.37	0.00	0.00	15
	Training Sessions	123.78	0.00	0.00	2
		<u>9,716.97</u>	<u>5,106.05</u>	<u>82.50</u>	<u>157</u>
J Rivera (C.J.J Rivera)	AFT Release Time	13,794.85	1,435.30	36.00	346
Claim pages	AFSCME Planning & Preparation	837.26	0.00	0.00	21
5,8		<u>14,632.11</u>	<u>1,435.30</u>	<u>36.00</u>	<u>367</u>
E Brenner	AFT Release Time	14,574.16	0.00	0.00	330.9
claim page 5					
E Chandler	AFT Release Time	3,897.89	0.00	0.00	88.5
claim page 5					
G Goth	AFT Release Time	3,294.49	0.00	0.00	74.8
claim page 5					
J Gross	Training Sessions	179.03	0.00	0.00	4
claim page 14					
J Kirk	AFT Release Time	7,714.75	0.00	0.00	164.75
claim pages 5,11	Contract Admin - Grievances	46.83	0.00	0.00	1
		<u>7,761.58</u>	<u>0.00</u>	<u>0.00</u>	<u>165.75</u>
K Harer	AFT Release Time	14,895.22	1,279.09	31.00	361
claim page 5					
A Yancy	Cost of Negotiations - Rodda Act	3,313.66	0.00	0.00	88
	AFT Planning/Preparation	8,472.42	0.00	0.00	225
Claim pages	AFT Table Negotiations	1,468.55	1,468.55	39.00	39
3,4,6,7,8,9,10,11	CSEA Planning/Preparation	2,372.28	0.00	0.00	63
	CSEA Table Negotiations	790.76	0.00	0.00	21
	AFSCME Planning & Preparation	3,125.38	0.00	0.00	83
	AFSCME Table Neg.	686.82	0.00	0.00	18.5
	Contract Admin - Grievances	1,694.48	0.00	0.00	45
		<u>21,934.15</u>	<u>1,468.55</u>	<u>39.00</u>	<u>582.5</u>
Grand Totals		<u>254,337.25</u>	<u>38,693.96</u>	<u>659.00</u>	<u>4,578.15</u>

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Allowable Hours and Allowable Salaries & Benefits
 Fiscal Year 2000-2001

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours	Claimed Hours
G Petropoulos Claim pages 2, 12	Negotiations Gen'l - Rodda Act	7,787.22	0.00	0.00	108
	Training Sessions	432.62	0.00	0.00	6
		<u>8,219.84</u>	<u>0.00</u>	<u>0.00</u>	<u>114</u>
L Pontacq Claim pages 3,4,5,6,11,13	Negotiations Gen'l - Rodda Act	10,851.64	17,304.93	240.00	150.5
	AFT Planning/Preparation	17,665.46	14,492.88	201.00	245
	AFT Table Negotiations	1,081.56	1,189.72	16.50	15
	CSEA Planning/Preparation	3,749.40	865.25	12.00	52
	Contract Admin - Grievances	144.21	0.00	0.00	2
	Training Sessions	432.62	0.00	0.00	6
	<u>33,924.89</u>	<u>33,852.78</u>	<u>469.50</u>	<u>470.5</u>	
P Anderson Claim pages 2,4,5,7,10,11,14	Negotiations Gen'l - Rodda Act	16,928.63	0.00	0.00	260
	AFT Planning/Preparation	2,278.85	1,546.37	23.75	35
	AFT Table Negotiations	2,278.85	2,278.85	35.00	35
	CSEA Table Negotiations	878.99	878.98	13.50	13.5
	AFSCME Planning & Prep	16,733.30	3,841.50	59.00	257
	AFSCME Table Negotiations	1,139.43	292.99	4.50	17.5
	Contract Admin - Grievances	1,302.20	885.50	13.60	20
	Training Sessions	390.66	0.00	0.00	6
	<u>41,930.91</u>	<u>9,724.19</u>	<u>149.35</u>	<u>644</u>	
J Rivera Claim page 5	AFT Release Time	<u>17,006.70</u>	<u>1,522.20</u>	<u>21.75</u>	<u>243</u>
E Brenner Claim page 4	AFT Planning/Preparation	<u>16,725.71</u>	<u>0.00</u>	<u>0.00</u>	<u>217</u>
E Chandler Claim page 4	AFT Release Time	<u>11,031.64</u>	<u>0.00</u>	<u>0.00</u>	<u>141</u>
G Goth Claim page 4	AFT Release Time	<u>16,407.96</u>	<u>0.00</u>	<u>0.00</u>	<u>195</u>
J Gross Claim page 13	Training Sessions	<u>283.43</u>	<u>0.00</u>	<u>0.00</u>	<u>6</u>
J Kirk Claim page 4	AFT Release Time	<u>8,340.83</u>	<u>0.00</u>	<u>0.00</u>	<u>105</u>
K Harer Claim page 5	AFT Release Time	<u>31,325.77</u>	<u>1,501.17</u>	<u>20.75</u>	<u>433</u>
A Weitzel Claim pages 3,6,9	Cost of Negotiations - Rodda Act	11,159.23	0.00	0.00	250
	AFT Planning/Preparation	10,623.58	0.00	0.00	238
	CSEA Planning/Preparation	7,677.55	0.00	0.00	172
	AFSCME Planning & Preparation	10,623.58	0.00	0.00	238
		<u>40,083.94</u>	<u>0.00</u>	<u>0.00</u>	<u>898</u>
Grand Totals		<u>225,281.62</u>	<u>46,600.34</u>	<u>661.35</u>	<u>3,466.50</u>

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Allowable Hours and Allowable Salaries & Benefits
 Fiscal Year 2001-2002

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours	Claimed Hours
J Albanese	Negotiations Gen1 - Rodda Act	28,264.05	14,968.50	170.00	321
Claim pages	AFT Planning/Preparation	39,766.60	30,641.40	348.00	452
2,4,5,6,8,12	AFT Table Negotiations	6,647.78	6,647.77	75.50	75.5
	CSEA Planning/Preparation	25,974.75	704.40	8.00	295
	AFSCME Planning & Prep	22,628.85	880.50	10.00	257
	Contract Admin - Grievances	0.00	7,484.25	85.00	0
	Training Sessions	1,716.98	0.00	0.00	19.5
		<u>125,031.01</u>	<u>61,326.62</u>	<u>696.50</u>	<u>1420</u>
J Kirk	AFT Release Time	7,970.54	0.00	0.00	151.5
Claim page 4					
L Pontacq	Negotiations Gen1 - Rodda Act	8,177.98	6,133.39	79.50	108
Claim pages	AFT Planning/Preparation	15,429.92	15,429.92	200.00	200
2,3,6,8,10,12	CSEA Planning & Preparation	15,622.79	15,622.79	202.50	202.5
	AFSCME Planning & Prep	4,551.83	4,551.83	59.00	59
	Contract Admin - Grievances	231.45	0.00	0.00	3
	Training Sessions	1,504.42	0.00	0.00	19.5
		<u>45,518.27</u>	<u>41,737.93</u>	<u>541.00</u>	<u>590</u>
P Anderson	Negotiations Gen1 - Rodda Act	16,442.54	627.05	9.00	238
Claim pages	AFT Planning/Preparation	22,852.35	853.47	12.25	328
2,3,4,6,7,8,11, & 14	AFT Table Negotiations	5,280.22	3,727.44	53.50	75.5
	CSEA Planning & Preparation	16,651.56	4,180.31	60.00	239
	CSEA Table Negotiations	1,393.44	1,393.44	20.00	20
	AFSCME Planning & Prep	17,905.65	1,254.09	18.00	257
	AFSCME Table Negotiations	1,045.08	2,403.88	34.50	15
	Contract Admin - Grievances	1,393.44	522.54	7.50	20
	Training Sessions	1,358.60	0.00	0.00	19.5
		<u>84,302.68</u>	<u>14,962.02</u>	<u>214.75</u>	<u>1210</u>
L Avelar	Negotiations Gen1 - Rodda Act	1,532.78	836.08	12.00	22
Claim pages	AFT Table Negotiations	5,260.22	5,260.22	75.50	75.5
2,5,13	Training Sessions	104.51	0.00	0.00	1.5
		<u>6,897.51</u>	<u>6,096.28</u>	<u>87.50</u>	<u>99</u>
M Claire	Negotiations Gen1 - Rodda Act	1,532.78	766.48	11.00	22
Claim pages	AFT Table Negotiations	5,260.22	5,260.22	75.50	75.5
3,5,14	Training Sessions	840.57	0.00	0.00	13.5
		<u>7,733.57</u>	<u>6,026.70</u>	<u>86.50</u>	<u>111</u>
A Nichols	Training Sessions	834.17	0.00	0.00	18
Claim page 20					
J Rivera	AFT Release Time	15,950.32	1,749.90	37.75	344
Claim pages	Training Sessions	556.28	0.00	0.00	12
5,20		<u>16,506.60</u>	<u>1,749.90</u>	<u>37.75</u>	<u>356</u>
E Brenner	AFT Release Time	6,050.85	0.00	0.00	118.5
Claim page 5					
E Chandler	AFT Release Time	18,116.82	0.00	0.00	349.5
Claim pages	Training Sessions	932.84	0.00	0.00	18
4,19		<u>19,049.66</u>	<u>0.00</u>	<u>0.00</u>	<u>367.5</u>
G Goth	AFT Release Time	6,197.07	0.00	0.00	71.5
Claim page 4					
J Searle	AFT Release Time	7,982.55	0.00	0.00	105
Claim pages	Training Sessions	1,366.44	0.00	0.00	18
4,20		<u>9,350.99</u>	<u>0.00</u>	<u>0.00</u>	<u>123</u>
K Harer	AFT Release Time	7,980.03	1,806.29	37.75	166.5
Claim pages	Training Sessions	862.71	0.00	0.00	18
5,19		<u>8,842.74</u>	<u>1,806.29</u>	<u>37.75</u>	<u>184.5</u>
P Dreamer	Training Sessions	1,366.44	0.00	0.00	18
Claim page 19					
P Moran	AFT Release Time	4,297.44	0.00	0.00	65
Claim page 4					
R Thiele	Negotiations Gen1 - Rodda Act	1,672.53	0.00	0.00	22
Claim pages	AFT Release Time	7,944.54	0.00	0.00	104.5
3,4,5,21	AFT Table Negotiations	5,739.83	2,869.91	37.75	75.5
	Training Sessions	1,368.44	0.00	0.00	18
		<u>16,725.34</u>	<u>2,869.91</u>	<u>37.75</u>	<u>220</u>
V Clinton	Negotiations Gen1 - Rodda Act	1,672.53	0.00	0.00	22
Claim pages	AFT Release Time	2,204.70	0.00	0.00	29
3,4,5	AFT Table Negotiations	5,739.83	2,185.70	28.75	75.5
		<u>9,617.06</u>	<u>2,185.70</u>	<u>28.75</u>	<u>126.5</u>
Grand Totals		<u>376,294.12</u>	<u>138,784.55</u>	<u>1,768.25</u>	<u>5,250.00</u>

Changes in allowable costs:

FY 99/00

Greg Marvel	33.27	change in audited hours from 61 to 61.5 (per K. Blackwood)
L Pontacq	1,981.58	change in audited hours from 336 to 368 (Manager's review)
P Anderson	0.13	rounding (Manager's Review)
R Budnick	(30.69)	change in audited hours from 83 to 82.5 (per K. Blackwood)
K Harer	(9.00)	change in unallowable rate to dollars and cents (per K Blackwood)
A Yancy	(15.00)	change in unallowable rate to dollars and cents (per K Blackwood)
J Rivera	(8.00)	change in unallowable rate on PHR schedule (auditor error)
Related Indirect costs	<u>315.00</u>	
	<u>2,267.29</u>	

FY 00/01

L Pontacq	(72.10)	change in audited hours from 470.5 to 469.5 (Manager's review)
P Anderson	6,201.42	change in audited hours from 54.1 to 149.35 (auditor's error)
K Harer	9.00	change in unallowable rate to dollars and cents (per K Blackwood)
L Pontacq	(153.00)	change in unallowable rate to dollars and cents (per K Blackwood) & audited hours
Related Indirect costs	<u>825.00</u>	
	<u>6,810.32</u>	

FY 01/02

J Albanese	(16,364.06)	change audited hours from 729.25 to 696.50 (Mgr review) & eliminate 21% applied benefit rate (auditor error)
L Pontacq	0.37	rounding (Manager's review)
P Anderson	(2,159.82)	change in audited hours from 245.75 to 214.75 (Manager's review)
M Claire	209.16	change in audited hours from 83.5 to 86.5 (Manager's review)
K Harer	(8.00)	change in unallowable rate to dollars and cents (Per K Blackwood)
J Rivera	23.00	change in unallowable rate to dollars and cents (Per K Blackwood)
R Thiele	(2.00)	change in unallowable rate to dollars and cents (Per K Blackwood)
V Clinton	(49.00)	change in allowable hours per audit - auditor error on PHR schedule only
Related Indirect costs	<u>(2,724.00)</u>	
	<u>(21,074.35)</u>	

Grand Total	<u>(11,996.74)</u>
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Audit Adjustments per C. Okoye faxed schedule	(723,453)
Additions to audit adjustments noted above	(11,997)
	<u>(735,450)</u>

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

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	Reference
July 1, 1999 through June 30, 2000				
Component activities G1 through G3:				
Salaries and benefits	\$ 268,830	\$ 53,427	\$ (215,403)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	-	-	-	
Subtotals	<u>268,830</u>	<u>53,427</u>	<u>(215,403)</u>	
Less Adjusted base-year direct costs	<u>(35,841)</u>	<u>(35,841)</u>	<u>0</u>	
Total Increased direct costs G1 through G3	232,989	17,586	(215,403)	
Component activities G4 through G7:				
Salaries and benefits	40,003	40,003	-	
Materials and supplies	1,568	137	(1,431)	
Travel	355	355	-	
Contracted services	272	272	-	
Total Increased direct costs G4 through G7	<u>42,198</u>	<u>40,767</u>	<u>(1,431)</u>	
Total increased direct costs G1 through G7	275,187	58,353	(216,834)	
Indirect costs	44,316	9,407	(34,909)	
Total costs	<u>\$ 319,503</u>	67,760	<u>\$ (251,743)</u>	
Less amount paid by the State		<u>(319,503)</u>		
Allowable costs claimed in excess (less than) amount paid		<u>\$ (251,743)</u>		
July 1, 2000 through June 30, 2001				
Component activities G1 through G3:				
Salaries and benefits	\$ 271,389	\$ 88,683	\$ (182,706)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	17,800	17,800	0	
Subtotals	<u>289,189</u>	<u>106,483</u>	<u>(182,706)</u>	
Less Adjusted base-year direct costs	<u>(37,310)</u>	<u>(37,310)</u>	<u>0</u>	
Total Increased direct costs G1 through G3	251,879	69,173	(182,706)	
Component activities G4 through G7:				
Salaries and benefits	17,585	17,585	-	
Materials and supplies	3,702	-	(3,702)	
Travel	-	-	-	
Contracted services	300	300	-	
Total Increased direct costs G4 through G7	<u>21,587</u>	<u>17,885</u>	<u>(3,702)</u>	
Total increased direct costs G1 through G7	273,466	87,058	(186,408)	
Indirect costs	35,189	11,997	(23,192)	
Total costs	<u>\$ 308,655</u>	99,055	<u>\$ (209,600)</u>	
Less amount paid by the State		<u>(308,655)</u>		
Allowable costs claimed in excess (less than) amount paid		<u>\$ (209,600)</u>		
July 1, 2001 through June 30, 2002				
Component activities G1 through G3:				
Salaries and benefits	\$ 399,162	\$ 159,249	\$ (239,913)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	9,500	9,500	-	
Subtotals	<u>408,662</u>	<u>168,749</u>	<u>(239,913)</u>	
Less Adjusted base-year direct costs	<u>(37,839)</u>	<u>(37,839)</u>	<u>-</u>	
Total Increased direct costs G1 through G3	370,823	130,910	(239,913)	
Component activities G4 through G7:				
Salaries and benefits	32,265	32,265	-	
Materials and supplies	898	898	-	
Travel	-	-	-	
Contracted services	-	-	-	
Total Increased direct costs G4 through G7	<u>33,163</u>	<u>33,163</u>	<u>-</u>	
Total increased direct costs G1 through G7	403,986	164,073	(239,913)	
Indirect costs	58,542	24,348	(34,194)	
Total costs	<u>\$ 462,528</u>	188,421	<u>\$ (274,107)</u>	
Less amount paid by the State		<u>(324,371)</u>		
Allowable costs claimed in excess (less than) amount paid		<u>\$ (135,950)</u>		

Schedule 1 -(continued)
Summary of Program Costs
July 1, 1999 through June 30, 2002

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>Summary: July 1, 1999 through June 30, 2002</u>			
Total increased direct costs G1 through G7	\$ 952,639	\$ 309,484	\$ (643,155)
Indirect Costs	138,047	45,752	(92,295)
Total Costs	<u>\$ 1,090,686</u>	355,236	\$ (735,450)
Less amount paid by the State		<u>(952,529)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (597,293)</u>	

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Summary of Unallowable Salaries and Benefits
 Fiscal Years 1999-2000 through 2001-2002

Fiscal Year	Unallowable Hours	Unallowable Rates	Totals
1999-2000	\$ (215,643)	\$ 240	\$(215,403)
2000-2001	(178,682)	(4,024)	(182,706)
2001-2002	(237,529)	(2,384)	(239,913)
Totals	<u>\$ (631,854)</u>	<u>\$ (6,168)</u>	<u>\$(638,022)</u>

Tab 4

Venneman, Jim

From: Blackwood, Kathy [blackwoodk@smccd.net]
Sent: Monday, April 26, 2004 12:08 PM
To: jvenneman@sco.ca.gov
Cc: jspano@sco.ca.gov; cokoye@sco.ca.gov; Keller, James; Greg Wedner; Chow, Raymond
Subject: RE: Response to your letter of April 6

Jim-

I have reviewed the spreadsheets you sent. They do help explain the previous spreadsheets, but I still have some problems. The amounts disallowed on SMCCD CB Claims Analysis by activity type do not match the amounts on your summary spreadsheet, SMCCD Report Summary Schedule 1.

According to your summary, all of our claims for contract administration, grievances and contract review were allowed. But on the Claims Analysis spreadsheet, some of our claims were disallowed. Which is it?

Based on your earlier explanation, I understand that you selected some employees whose time we claimed to test. All others were accepted for our claimed amount. That explains why the claimed amounts on your spreadsheets do not tie to our total claims. That being the case, I am forced to tie out the disallowed amounts, since the claimed amounts do not tie. I can see that your two schedules of allowed salaries and benefits and allowed productive rates tie together in the spreadsheet, SMCCD S&B findings, and that matches the amounts on your summary spreadsheet, SMCCD Report Summary Schedule 1, but only in the gross amounts and not by activity type.

I really need you to give us spreadsheets that tie to one another and clearly state exactly which claims and activities were disallowed. It is really difficult to prepare a response to this information. I await revised spreadsheets.

Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

Venneman, Jim

From: Venneman, Jim
Date: Tuesday, April 27, 2004 4:08 PM
To: 'blackwoodk@smccd.net'
Cc: Spano, Jim; Okoye, Christian
Subject: Revised Spreadsheets

Hi Kathy,

I read over your note this morning and quickly realized that I neglected to spread out the allowable and unallowable amounts for the audit between claim components (in this case - cost of negotiations and contract administration). Thanks for pointing this out.

I have prepared a spreadsheet that breaks down the allowable and unallowable costs per tested employee per claim component for each of the three fiscal years under audit. You will find that the Totals (totals before adding in productive hourly rate differences) for "Salaries and Benefits Claimed" and "Allowable Costs" tie directly to the Schedule of Allowable Hours and Allowable Salaries and Benefits that I sent you last week. The Grand Totals of unallowable costs will tie directly to revised Schedule 1 amounts. There were a few rounding adjustments made to Schedule 1 when eliminating the cents.

Attached is the spreadsheet entitled "Component Breakdown" as well as a revised Schedule 1. The changes made to Schedule 1 for the columns "Allowable per Audit" and "Audit Adjustments" per claim component will appear in the final version of the audit report. The total allowable and unallowable costs for the three-year audit period did not change.

Please let me know if I can provide additional assistance with the audit findings. Incidentally, the revised draft audit report was issued effective April 21, 2004, and was sent to Ron Galatolo via Certified Mail.



JCD Component SMCCCD Report
Breakdown.xls Summary schedule...

Jim Venneman

Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Allowable and Unallowable Salaries & Benefits per Claim Component
 Fiscal Year 1999-2000

Name	Component	S&B Claimed	Allowable Costs	Unallowable Costs
Greg Marvel	Cost of Negotiations	91,539.51	4,091.34	87,448.17
	Contract Administration	3,725.44	0.00	3,725.44
		<u>95,264.95</u>	<u>4,091.34</u>	<u>91,173.61</u>
G. Petropoulos	Cost of Negotiations	7,400.41	0.00	7,400.41
	Contract Administration	411.13	0.00	411.13
		<u>7,811.54</u>	<u>0.00</u>	<u>7,811.54</u>
L Pontacq	Cost of Negotiations	20,609.87	22,776.08	(2,166.21)
	Contract Administration	185.67	0.00	185.67
		<u>20,795.54</u>	<u>22,776.08</u>	<u>(1,980.54)</u>
P Anderson	Cost of Negotiations	21,259.73	1,671.07	19,588.66
	Contract Administration	18,319.89	866.48	17,453.41
		<u>39,579.62</u>	<u>2,537.55</u>	<u>37,042.07</u>
R Budnick	Cost of Negotiations	9,593.19	5,106.05	4,487.14
	Contract Administration	123.78	0.00	123.78
		<u>9,716.97</u>	<u>5,106.05</u>	<u>4,610.92</u>
J Rivera	Cost Of Negotiations	<u>14,632.11</u>	<u>1,435.30</u>	<u>13,196.81</u>
E Brenner	Cost Of Negotiations	<u>14,574.16</u>	<u>0.00</u>	<u>14,574.16</u>
E Chandler	Cost Of Negotiations	<u>3,897.89</u>	<u>0.00</u>	<u>3,897.89</u>
G Goth	Cost Of Negotiations	<u>3,294.49</u>	<u>0.00</u>	<u>3,294.49</u>
J Gross	Contract Administration	<u>179.03</u>	<u>0.00</u>	<u>179.03</u>
J Kirk	Cost of Negotiations	7,714.75	0.00	7,714.75
	Contract Administration	48.83	0.00	48.83
		<u>7,761.58</u>	<u>0.00</u>	<u>7,761.58</u>
K Harer	Cost of Negotiations	<u>14,895.22</u>	<u>1,279.09</u>	<u>13,616.13</u>
A Yancy	Cost of Negotiations	20,239.67	1,468.55	18,771.12
	Contract Administration	1,694.48	0.00	1,694.48
		<u>21,934.15</u>	<u>1,468.55</u>	<u>20,465.60</u>
Totals:	Cost of Negotiations	229,651.00	37,827.48	191,823.52
	Contract Administration	24,686.25	866.48	23,819.77
		<u>254,337.25</u>	<u>38,693.96</u>	<u>215,643.29</u>
Plus: Unallowable Productive Hourly Rates (from Productive Hourly Rate Differences Sch.)				
	Cost of Negotiations	n/a	239.77	(239.77)
	Contract Administration	n/a	0.00	0.00
			<u>239.77</u>	<u>(239.77)</u>
Grand Totals	Cost of Negotiations	229,651.00	38,067.25	191,583.75
	Contract Administration	24,686.25	866.48	23,819.77
		<u>254,337.25</u>	<u>38,933.73</u>	<u>215,403.52</u>

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Allowable and Unallowable Salaries & Benefits per Claim Component
 Fiscal Year 2000-2001

Name	Component	S&B Claimed	Allowable Costs	Unallowable Costs
G Petropoulos	Cost Of Negotiations	7,787.22	0.00	7,787.22
	Contract Administration	432.62	0.00	432.62
		<u>8,219.84</u>	<u>0.00</u>	<u>8,219.84</u>
L Pontacq	Cost Of Negotiations	33,348.06	33,852.78	(504.72)
	Contract Administration	576.83	0.00	576.83
		<u>33,924.89</u>	<u>33,852.78</u>	<u>72.11</u>
P Anderson	Cost Of Negotiations	40,238.05	8,838.89	31,399.36
	Contract Administration	1,692.86	885.50	807.36
		<u>41,930.91</u>	<u>9,724.19</u>	<u>32,206.72</u>
J Rivera	Cost Of Negotiations	<u>17,006.70</u>	<u>1,522.20</u>	<u>15,484.50</u>
E Brenner	Cost Of Negotiations	<u>16,725.71</u>	<u>0.00</u>	<u>16,725.71</u>
E Chandler	Cost Of Negotiations	<u>11,031.64</u>	<u>0.00</u>	<u>11,031.64</u>
G Goth	Cost Of Negotiations	<u>16,407.96</u>	<u>0.00</u>	<u>16,407.96</u>
J Gross	Contract Administration	<u>283.43</u>	<u>0.00</u>	<u>283.43</u>
J Kirk	Cost Of Negotiations	<u>8,340.83</u>	<u>0.00</u>	<u>8,340.83</u>
K Herer	Cost Of Negotiations	<u>31,325.77</u>	<u>1,501.17</u>	<u>29,824.60</u>
A Weitzel	Cost Of Negotiations	<u>40,083.94</u>	<u>0.00</u>	<u>40,083.94</u>
Totals:	Cost Of Negotiations	222,295.88	45,714.84	176,581.04
	Contract Administration	2,985.74	885.50	2,100.24
		<u>225,281.62</u>	<u>46,600.34</u>	<u>178,681.28</u>
Plus: Unallowable Productive Hourly Rates (from Productive Hourly Rates Differences Sch.)				
	Cost of Negotiations	n/a	(4,023.72)	4,023.72
	Contract Administration	n/a	0.00	0.00
			<u>(4,023.72)</u>	<u>4,023.72</u>
	Cost of Negotiations	222,295.88	41,691.12	180,604.76
	Contract Administration	2,985.74	885.50	2,100.24
Grand Total - Salaries & Benefits Findings		<u>225,281.62</u>	<u>42,576.62</u>	<u>182,705.00</u>

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Allowable and Unallowable Salaries & Benefits per Claim Component
 Fiscal Year 2001-2002

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours
J Albanese	Cost Of Negotiations	123,314.03	53,842.57	69,471.48
	Contract Administration	1,716.98	7,484.25	(5,767.27)
		<u>125,031.01</u>	<u>61,326.82</u>	<u>63,704.19</u>
J Kirk	Cost Of Negotiations	<u>7,970.54</u>	0.00	<u>7,970.54</u>
L Pontacq	Cost Of Negotiations	43,782.40	41,737.93	2,044.47
	Contract Administration	1,735.87	0.00	1,735.87
		<u>45,518.27</u>	<u>41,737.93</u>	<u>3,780.34</u>
P Anderson	Cost Of Negotiations	81,550.84	14,439.48	67,111.36
	Contract Administration	2,752.04	522.54	2,229.50
		<u>84,302.88</u>	<u>14,962.02</u>	<u>69,340.86</u>
L Avelar	Cost Of Negotiations	6,793.00	6,096.28	696.72
	Contract Administration	104.51	0.00	104.51
		<u>6,897.51</u>	<u>6,096.28</u>	<u>801.23</u>
M Claire	Cost Of Negotiations	6,793.00	6,026.70	786.30
	Contract Administration	940.57	0.00	940.57
		<u>7,733.57</u>	<u>6,026.70</u>	<u>1,706.87</u>
A Nicholls	Contract Administration	<u>834.17</u>	0.00	<u>834.17</u>
J Rivera	Cost Of Negotiations	15,950.32	1,749.90	14,200.42
	Contract Administration	556.26	0.00	556.26
		<u>16,506.58</u>	<u>1,749.90</u>	<u>14,756.68</u>
E Brenner	Cost Of Negotiations	<u>6,050.85</u>	0.00	<u>6,050.85</u>
E Chandler	Cost Of Negotiations	18,116.82	0.00	18,116.82
	Contract Administration	932.84	0.00	932.84
		<u>19,049.66</u>	<u>0.00</u>	<u>19,049.66</u>
G Goth	Cost Of Negotiations	<u>6,197.07</u>	0.00	<u>6,197.07</u>
J Searle	Cost Of Negotiations	7,982.55	0.00	7,982.55
	Contract Administration	1,368.44	0.00	1,368.44
		<u>9,350.99</u>	<u>0.00</u>	<u>9,350.99</u>
K Harer	Cost Of Negotiations	7,980.03	1,809.29	6,170.74
	Contract Administration	862.71	0.00	862.71
		<u>8,842.74</u>	<u>1,809.29</u>	<u>7,033.45</u>
P Dreamer	Contract Administration	<u>1,368.44</u>	0.00	<u>1,368.44</u>
P Moran	Cost Of Negotiations	<u>4,297.44</u>	0.00	<u>4,297.44</u>
R Thiele	Cost Of Negotiations	15,356.90	2,869.91	12,486.99
	Contract Administration	1,368.44	0.00	1,368.44
		<u>16,725.34</u>	<u>2,869.91</u>	<u>13,855.43</u>
V Clinton	Cost Of Negotiations	<u>9,617.06</u>	2,185.70	<u>7,431.36</u>
Totals:	Cost Of Negotiations	361,752.85	130,757.76	230,995.09
	Contract Administration	14,541.27	8,006.79	6,534.48
		<u>376,294.12</u>	<u>138,764.55</u>	<u>237,529.57</u>
Plus: Unallowable Productive Hourly Rates (from Productive Hourly Rates Differences Sch.)				
	Cost Of Negotiations	n/a	(2,384.00)	2,384.00
	Contract Administration	n/a	0.00	0.00
			<u>(2,384.00)</u>	<u>2,384.00</u>
	Cost Of Negotiations	361,752.85	128,373.76	233,379.09
	Contract Administration	14,541.27	8,006.79	6,534.48
Grand Total - Salaries and Benefits Findings		<u>376,294.12</u>	<u>136,380.55</u>	<u>239,913.57</u>
Totals for all three fiscal years audited		<u>855,912.99</u>	<u>217,890.90</u>	<u>638,022.09</u>

**Schedule I -
Summary of Program Costs
July 1, 1999 through June 30, 2002**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>	<u>Reference</u>
July 1, 1999 through June 30, 2000				
Component activities G1 through G3:				
Salaries and benefits	\$ 268,830	\$ 77,247	\$ (191,583)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	-	-	-	
Subtotals	268,830	77,247	(191,583)	
Less Adjusted base-year direct costs	(35,841)	(35,841)	0	
Total Increased direct costs G1 through G3	232,989	41,406	(191,583)	
Component activities G4 through G7:				
Salaries and benefits	40,003	16,183	(23,820)	
Materials and supplies	1,568	137	(1,431)	
Travel	355	355	-	
Contracted services	272	272	-	
Total Increased direct costs G4 through G7	42,198	16,947	(25,251)	
Total increased direct costs G1 through G7	275,187	58,353	(216,834)	
Indirect costs	44,316	9,407	(34,909)	
Total costs	\$ 319,503	67,760	\$ (251,743)	
Less amount paid by the State		(319,503)		
Allowable costs claimed in excess (less than) amount paid		\$ (251,743)		
July 1, 2000 through June 30, 2001				
Component activities G1 through G3:				
Salaries and benefits	\$ 271,389	\$ 90,784	\$ (180,605)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	17,800	17,800	0	
Subtotals	289,189	108,584	(180,605)	
Less Adjusted base-year direct costs	(37,310)	(37,310)	0	
Total Increased direct costs G1 through G3	251,879	71,274	(180,605)	
Component activities G4 through G7:				
Salaries and benefits	17,585	15,485	(2,100)	
Materials and supplies	3,702	-	(3,702)	
Travel	-	-	-	
Contracted services	300	300	-	
Total Increased direct costs G4 through G7	21,587	15,785	(5,802)	
Total increased direct costs G1 through G7	273,466	87,059	(186,407)	
Indirect costs	35,189	11,997	(23,192)	
Total costs	\$ 308,655	99,056	\$ (209,599)	
Less amount paid by the State		(308,655)		
Allowable costs claimed in excess (less than) amount paid		\$ (209,599)		
July 1, 2001 through June 30, 2002				
Component activities G1 through G3:				
Salaries and benefits	\$ 399,162	\$ 165,783	\$ (233,379)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	9,500	9,500	-	
Subtotals	408,662	175,283	(233,379)	
Less Adjusted base-year direct costs	(37,839)	(37,839)	-	
Total Increased direct costs G1 through G3	370,823	137,444	(233,379)	
Component activities G4 through G7:				
Salaries and benefits	32,265	25,730	(6,535)	
Materials and supplies	898	898	-	
Travel	-	-	-	
Contracted services	-	-	-	
Total Increased direct costs G4 through G7	33,163	26,628	(6,535)	
Total increased direct costs G1 through G7	403,986	164,072	(239,914)	
Indirect costs	58,542	24,348	(34,194)	
Total costs	\$ 462,528	188,420	\$ (274,108)	
Less amount paid by the State		(324,371)		
Allowable costs claimed in excess (less than) amount paid		\$ (135,951)		

Schedule 1 -(continued)
Summary of Program Costs
July 1, 1999 through June 30, 2002

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>Summary: July 1, 1999 through June 30, 2002</u>			
Total increased direct costs G1 through G7	\$ 952,639	\$ 309,484	\$ (643,155)
Indirect Costs	138,047	45,752	(92,295)
Total Costs	<u>\$ 1,090,686</u>	355,236	\$ (735,450)
Less amount paid by the State		<u>(952,529)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (597,293)</u>	

Tab 5

Mandated Cost Information

Collective Bargaining Reimbursable Costs by Component:

1. Determining Bargaining Units & Exclusive Representation
2. Election of Unit Representation
- ✓ 3. **Cost of Negotiations**
4. **Impasse Proceedings**
- ✓ 5. **Contract Administration**
6. **Unfair Labor Practice charges**

3. Cost of Negotiations:

1. Receipt of union's initial contract proposal.
2. Related Public hearings.
3. Copies of the employer's proposed and final contracts for public information.
4. District proposal development and presentation.
5. Negotiating contract.
 - a. All personnel involved in planning for negotiations.
 - b. Up to 5 management team members per unit per negotiation session, plus secretary and a consultant.
 - c. All support costs; secretarial, accounting, data processing, etc.
 - d. Up to 5 substitutes for unit representatives per unit per negotiation session but not for planning sessions.
No limit for planning and preparation session.
 - e. Contracted services; limit \$100 per hour plus expenses for consultants.
 - f. Materials and printing.

Required documentation:

- Time log sheets for employees.
- List of substitutes, negotiation session, dates and times and name of personnel for whom they substituted.
- Itemized services, materials, supplies and invoices for contracted services.
- Group time and activity log sheet (sign in sheets) with date and length of meeting.

4. Impasse:

1. Mediation:
Same requirement as negotiating contract, plus facilities rental if any (outside the district's building).
2. Fact-finding:
 - a. District's representatives panel.
 - b. Cost of developing data required by fact-finding panel
 - c. Materials, printing and supplies.

Required documentation:

- Time log sheets for employees
- Itemize services (if outside contracted services are hired) and supplies.
- Invoices for facilities / contracted services.

5. Contract Administration:

1. Training on contract

- a. "Reasonable " number (but no limit) of contract administration training sessions for supervisory / management only (not union employees).
Must separate from other meeting agenda-- for contract training only.
- b. Support and preparation for training costs; materials and supplies needed for training.

2. Grievances

- a. College administrator time responding to initial contract grievance.
- b. District Office staff time; attempting to settle grievance, substitutes for district employees to the meeting.
- c. Time spent by management in planning responses, fact-finding to grievance.
- d. Contracted services if hired to respond to grievance.
- e. Materials and supplies.

Required documentation

- Time sheets for grievance
- Sign in sheets for group training for employee time.
(name list, estimated time for reading an e-mail training materials).
- Itemized services, materials and supplies.
- Invoices for contracted services and other expenses.
- Meeting agendas, dates, times and sign-up sheets.
- Dates of hearing.
- List of substitutes and employer witness by title, including hearing dates and times.

6. Unfair Labor Practice Charges

- a. Cost of substitutes hired for replacement.
- b. Salaries and benefits of district employer representatives and related contracted services if any.
- c. One transcript for each hearing.
- d. printing cost and supplies.
- e. Witness fees if any, (Must be called by employer)

Required documentation

- Time and activity log sheets and sign-in sheets for employee time.

6. Unfair Labor Practice Charges

- Itemized services, materials and supplies.
- Invoices for contracted services and expenses.
- Meeting agendas, dates, times and sign-up sheets.
- Dates of hearing.
- List of substitutes and employer witness by title, including hearing dates and times.

Tab 6

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

5470 (2)
3D-4/8
WS/15

E-MAIL NOTIFICATION MEMO

Stevens, Su.
Friday, May 05, 2000 9:25 AM
Chow, Raymond
RE: 1999 - 2000 Mandated Cost Reimbursement

3D 4/18 K
↓
○

the information from me for the 99-00 Mandated Cost Reimbursement:
11/9/99 - Meeting on Faculty Complaint (with John Kirk and Jim Culp) - 1 hour
11/23/99 - Writing of Report on Meeting & Response to Culp - 2 hours
3/2/00 - Meeting with English Faculty over Complaint - 1 hour
Thanks for your work on this, Raymond!

Su Stevens

Original Message

From: Chow, Raymond
Sent: Tuesday, May 02, 2000 9:09 AM
To: Managers
Cc: Chaika, Kathy; Mitchell, Tarrie L.; Yancey, Allyson
Subject: 1999 - 2000 Mandated Cost Reimbursement

Thank you all for yours support and information, then we could celebrate for an other successful year of claiming mandated cost. Your great help to provide me all the time sheet, e-mail, spreadsheet and claim related material that makes the final claims to be the best among the years. Thanks again for your contribution!

The District has the opportunity to recover from the State most of the cost related to negotiations, labor contract administration, grievances, training, discipline procedures, unfair labor practice charges, arbitration and hearing etc... To claim our expenses related to the above costs, we need to fill reimbursement claim along with the necessary document. Therefore your involvement is important and always have a positive effect on the District wide revenue.

✓ For 1999-2000 fiscal year, if you have participated in any of the activity stated above. Please help us take this opportunity to recover costs by sending me the following information.

1. Date & time for any of the above activities.
2. Few words that identifies the type of activity.

For example.

10/5/99, 1:20-2:15, District Office regarding XXXX grievance

11/7/99, 2:15-3:00, District Board Room, manager training for new XXX labor contract

For your information, you could e-mail me your time sheet, spreadsheet or fill in the attached time sheet and send that to me.

Thanks advance for your involvement.

<< File: Time Sheet -Coll. Bargain.xls >> << File: CBTIME INFORMATION.xls >>

pssc 3D-4/1-3

Tab 7

7/13

99-00

**San Mateo County Community College District
Collective Bargaining Time Log Sheet**

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supply/etc (Itemize)	Supply Costs (If any)
General	General 1/2 hour per week	26		G
07/01/99	AFT release time call fr Kaplan, emails to Marvel, colleges	3		
07/06/99	Unit Summer banking file and JV work/Spring recalc	3		
07/07/99	UB file, JV/Chandler release question; Bub Bob etc	5		
07/13/99	College discussions re banking and aft release	4		
07/15/99	Bob, Bub, Greg meeting re AFT contract	2		
07/19/99	UB/AFT release work	2		
07/21/19	discussions w/Ray and Ron re mandated costs	1		G
Aug	AFT contract within final budget/transfer/setup	35		
Aug	Closing work on 96 AFT retirement incentive plan balance	3		
09/10/99	cost out all units started	2		
09/14/99	unit banking summer distributed	1.5		
09/21/99	prepare UB journal; cost out benefits, files	7		
09/27/99	labor cost out project/unit	21		
Sep/Oct	finish up cost out unit costs/reports	15		
Oct/Nov	Reorg discussions/planning re CSEA	(10)		c
Oct 9+	Historical recap of Staff Development--all parts	(30)		c
Oct	Breslin UB matters	2		
Nov	Class Staff Development re use of accounts	(5)		c
Dec	Recalc work on benefit cap costs figures	(25)		c
01/01/00	January Steidel UB matter	1		
01/18/00	Flex day work	2		G
01/24/00	Fall UB work; reports; cost out; jv	14		
01/31/00	Bob V here--discuss general negotiations	1		G
Jan	CSEA reclass costout/transfer	(30)		c
March	Chowenhill UB account problem (thru June)	15		

7/13

04/04/00	CSEA/Ron re reorg	2			c
04/05/00	reorg work re classifications/personnel-mgmt vs CSEA	21			c
04/01/00	Mangan UB matter	1			
04/06/00	Biederman UB	3			
04/12/00	AFT	5			
04/23/00	AFT homework, information	1			
04/26/00	AFT	5			
05/03/00	AFT	5			
05/10/00	AFT	5			
05/17/00	AFT homework, information (meeting cancelled)	3			
05/31/00	AFT	4			
06/05/00	request UB spring reports/availability/ITS	1			
06/07/00	CSEA Chaika Budget Director work Stores/Techs	3			c
06/12/00	AFT	4			
06/13/00	AFT homework	3			
06/16/00	email on AFT release costs	0.5			
06/21/00	AFT	4			
06/22/00	AFT homework	2			
June	Spring UB reports, files, JV, Yearend adjs	30			

Signature: *Pantay*
 Title: Director of Budgets

342
 (DIST) CSM / CAN / SKY
 (Circle one)

Please return form to Raymond Chow at District Office by August 1 each year

Tab 8

Okoye, Christian

From: Okoye, Christian
Sent: Wednesday, May 28, 2003 10:47 AM
To: 'chow@smccd.net'
Subject: Request for supporting documents; Travel, Printing, postage, Legal Service, Consultant Service, Material and Supplies.

Dear Mr. R. Chow,

Please provide us with source documentation with which to support the attached cost categories that were claimed under the collective bargaining program during the period of July 1, 1999 through June 30, 2002. Your prompt response will highly appreciated.

Thanks.

Christian Okoye
Audit Specialist
State Controller's Office
Sacramento, CA 95814
(916) 327-5005

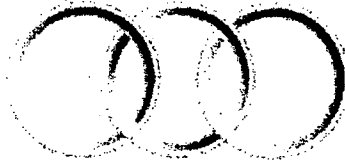


Data request.xls

**San Mateo County Community College District
Legislatively Mandated Costs for Collective Bargaining Program
Request for Supporting Documentation for the following cost Categories
July 1, 1999 through June 30, 2002**

<u>Fiscal Year Period</u>	<u>Cost Category</u>	<u>Amount Claimed</u>
1999/2000	Travel	\$354.70
	Training	\$137.00
	Printing	\$960.00
	Postage	\$32.00
	Supplies & Materials	\$438.76
	Legal Service	\$272.05
2000/2001	Printing	\$1,565.25
	Postage	\$214.29
	Supplies & Materials	\$1,992.34
	Legal Service	\$300.00
	AFT Planning/Preparation	Consultant-G Marvel 53hrs @ \$100 \$5,300.00
	AFT Table Negotiation 11 Sessions)	Consultant-G. Marvel 12hrs @ \$100 \$1,200.00
	CSEA Table Negotiations)	Consultant-G. Marvel 6hrs @ \$100 \$600.00
	AFSCME Planning & Preparation)	Consultant-G. Marvel 54hrs @ \$100 \$5,400.00
	AFSCME Table NEgotiation)	Consultant-G. Marvel 14hrs @ \$100 \$1,400.00
2001/2002	Travel	\$486.56
	Supplies & Materials	\$411.91
	Legal Service (Glaser & Associates)	\$9,500.00

Tab 9



San Mateo County Community College District

3401 CSM Dr. San Mateo, CA 94402

650-358-6742

Accounting Office

May 22, 2003

Mr. Christian Okoye
State of California
Division of Audits
300 Capitol Mall, Suite 518
P.O. Box 942850
Sacramento, CA 95814

RE: 99-00, 00-01 and 01-02 audit

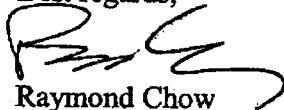
Dear Mr. Okoye:

I would like to appreciate your exceptional patience and thanks for all your information that you have provided to me for the last few weeks regarding to the general questions related to Mandated Cost Reimbursement, and please find attached supporting document for the above audited years.

If you have any questions or concerns, please feel free to contact me at 650-358-6742.

Thank you.

Best regards,



Raymond Chow
Chief Accountant

Enclosures

C: File

Tab 10



S41100

KATHLEEN CONNELL
CONTROLLER OF THE STATE OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

JANUARY 22, 2002

BOARD OF TRUSTEES
SAN MATEO CO COMM COL DIST
SAN MATEO COUNTY
3401 COLLEGE OF SAN MATEO DR
SAN MATEO CA 94402

DEAR CLAIMANT:

RE: COLLECTIVE BARGAIN CH 961/75

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	319,503.00
CLAIM AMOUNT APPROVED	319,503.00
LESS PRIOR PAYMENT: SCHEDULE NO. MA91210E PAID 03-09-2000	338,031.00

AMOUNT DUE STATE	\$ 18,528.00
	=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 18,528.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE ABOVE ADDRESS.

SINCERELY,

Ginny Brummels
GINNY BRUMMELS,
MANAGER

LOCAL REIMBURSEMENT SECTION
P.O. BOX 942850 SACRAMENTO, CA 94250-5875

LRSF086

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
ACCOUNTS RECEIVABLE'S COLLECTIONS

05/25/06
10:14:15

PAYEE NBR: S41100 NAME: SAN MATEO CO COMM COL DIST PGM NBR: 11
CHAPTER: 6110-295-0001-1999 PGM: COLLECTIVE BARGAIN CH 961/75 FY: 1999/2000
TO ACL CODE: 0001-000-6100-1999- 295 -00000000- -98-01-096-175
ORIGINAL OVERPAYMENT AMT: 18,528.00
NEW OVERPAYMENT BALANCE:

RECOVERY/BLOCKING SOURCE	RECOVERY/BLOCKED INDICATOR	AMOUNT
PGM NBR CHAPTER	RECOVERY SOURCE DESC	FY
RA#: 401828D	RA DATE: 2/19/20 2 CR#: 31426	RECOVERED 18,528.00
	CASH PAYMENT	

DC982051 Last page...

PAYEE NBR: S41100 PGM NBR: 11 FY: 1999/2000

P = AR OVERPAYMENTS



S41100

KATHLEEN CONNELL
CONTROLLER OF THE STATE OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

FEBRUARY 1, 2002

BOARD OF TRUSTEES
SAN MATEO CO COMM COL DIST
SAN MATEO COUNTY
3401 COLLEGE OF SAN MATEO DR
SAN MATEO CA 94402

DEAR CLAIMANT:

RE: COLLECTIVE BARGAIN CH 961/75

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	308,655.00
CLAIM AMOUNT APPROVED	308,655.00
LESS PRIOR PAYMENT: SCHEDULE NO. RE01221E PAID 03-14-2001	324,018.00
AMOUNT DUE STATE	\$ 15,363.00

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 15,363.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT VIVIAN VO AT (916) 324-0254 OR IN WRITING AT THE ABOVE ADDRESS.

SINCERELY,

Ginny Brummels
GINNY BRUMMELS
MANAGER

LRSF086

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
ACCOUNTS RECEIVABLE'S COLLECTIONS

05/25/06
10:17:32

PAYEE NBR: S41100 NAME: SAN MATEO CO COMM COL DIST PGM NBR: 11
CHAPTER: 6110-295-0001-2000 PGM: COLLECTIVE BARGAIN CH 961/75 FY: 2000/2001
TO ACL CODE: 0001-000-6100-2000- 295 -00000000- -98-01-096-175
ORIGINAL OVERPAYMENT AMT: 15,363.00
NEW OVERPAYMENT BALANCE:

RECOVERY/BLOCKING SOURCE	RECOVERY/BLOCKED INDICATOR	AMOUNT
PGM NBR CHAPTER	RECOVERY SOURCE DESC	FY
RA#: 401822	RA DATE: 2/19/20 2 CR#: 31420	RECOVERED 15,363.00
	CASH PAYMENT	

DC982051 Last page...

PAYEE NBR: S41100 PGM NBR: 11 FY: 2000/2001

PT9= AR OVERPAYMENTS

Tab 11

San Mateo County CCD
Collective Bargaining Program
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits - FY 1999-2000
Component Activities G1 - G3

Employee Name	Claimed Amount	Allowable Costs		Unallowable Costs	Allowable Hours
		Sampled Amount	Unsampled Amount		
Greg Marvel	\$ 91,539.51	\$ 4,091.34	\$ -	\$ (87,448.17)	61.5
G Petropoulos	7,400.41	-	-	(7,400.41)	0
L Pontacq	20,609.87	22,776.08	-	2,166.21	368
P Anderson	21,259.73	1,671.07	-	(19,588.66)	27
R Budnick	9,593.19	5,106.05	-	(4,487.14)	82.5
J Rivera	14,632.11	1,435.30	-	(13,196.81)	36
E Brenner	14,574.16	-	-	(14,574.16)	0
E Chandler	3,897.89	-	-	(3,897.89)	0
G Goth	3,294.49	-	-	(3,294.49)	0
J Kirk	7,714.75	-	-	(7,714.75)	0
K Harer	14,895.22	1,279.09	-	(13,616.13)	31
A Yancey	20,239.67	1,468.55	-	(18,771.12)	39
N Morrisette	1,403.50	-	1,403.50	-	
C Green	7,829.26	-	7,829.26	-	
S Chang	3,375.07	-	3,375.07	-	
B Dedo	5,946.36	-	5,946.36	-	
K Chaika	2,185.55	-	2,185.55	-	
C Bowling	1,682.20	-	1,682.20	-	
R Galatolo	5,603.99	-	5,603.99	-	
M Claire	3,487.68	-	3,487.68	-	
C Navarrete	1,588.18	-	1,588.18	-	
S Munson	1,711.61	-	1,711.61	-	
J Martinez	930.59	-	930.59	-	
T Gulli	523.61	-	523.61	-	
L Dasilva	1,093.84	-	1,093.84	-	
C Heap	531.24	-	531.24	-	
R Post	339.31	-	339.31	-	
A Randle	168.72	-	168.72	-	
I Miraglie	475.34	-	475.34	-	
A Olvera	187.70	-	187.70	-	
Footing Error - District's Claim	116.00	-	116.00	-	
Sub-total - salaries and benefits	<u>268,830.75</u>	<u>37,827.48</u>	<u>39,179.75</u>	<u>(191,823.52)</u>	
Productive Hourly Rate Findings					
K Harer	-	216.43	-	216.43	
A Yancey	-	31.62	-	31.62	
J Rivera	-	(8.28)	-	(8.28)	
Sub-total - PHR Finding	<u>-</u>	<u>239.77</u>	<u>-</u>	<u>239.77</u>	
Grand Totals	<u>\$ 268,830.75</u>	<u>\$ 38,067.25</u>	<u>\$ 39,179.75</u>	<u>\$ (191,583.75)</u>	

3

39/13
7/10/02
40
6/12/02

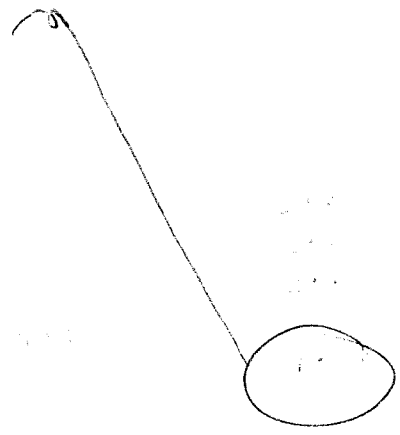
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours *
Greg Marvel	2/28/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/6/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/8/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/13/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/27/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	6/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Total				39

* See AFT negotiation log sheet w/p 39/18-39

Greg Marvel allowed hours are:
39 hours of AFT negotiations
15 hours of CSEA negotiations
7 hours of AFSCME negotiations

61.5 39/9
39/13-55



3/27 & 6/12 AFT hours were traced to the district's sign-up sheet
& 15 hours was traced to the district's CSEA Negotiation sign-up sheet.

PSSC 39/5-6

San Mateo County Community College District
Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supply/etc (Itemize)	Supply Costs (If any)
General	General 1/2 hour per week	26		G
07/01/99	AFT release time call fr Kaplan, emails to Marvel, colleges	3		a
07/06/99	Unit Summer banking file and JV work/Spring recalc	3		a
07/07/99	UB file, JV/Chandler release question; Bub Bob etc	5		a
07/13/99	College discussions re banking and aft release	4		a
07/15/99	Bob, Bub, Greg meeting re AFT contract	2		a
07/19/99	UB/AFT release work	2		a
07/21/99	discussions w/Ray and Ron re mandated costs	1		G
Aug	AFT contract within final budget/transfer/setup	35		a
Aug	Closing work on 96 AFT retirement incentive plan balance	3		a
09/10/99	cost out all units started	2		g
09/14/99	unit banking summer distributed	1.5		a
09/21/99	prepare UB journal; cost out benefits, files	7		a
09/27/99	labor cost out project/unit	21		g
Sep/Oct	finish up cost out unit costs/reports	15		g
Oct/Nov	Reorg discussions/planning re CSEA	10		e
Oct 9+	Historical recap of Staff Development--all parts	30		c
Oct	Breslin UB matters	2		a
Nov	Class Staff Development re use of accounts	5		e
Dec	Recalc work on benefit cap costs figures	25		c
01/01/00	January Steidel UB matter	1		a
01/18/00	Flex day work	2		G
01/24/00	Fall UB work; reports; cost out; jv	14		a
01/31/00	Bob V here--discuss general negotiations	1		G
Jan	CSEA reclass costout/transfer	30		c
March	Chowenhill UB account problem (thru June)	15		a

265.50
PSSC 36/5-b

LYNN Pontacy

39/11
6/12/03

①

04/04/00	CSEA/Ron re reorg	2		c
04/05/00	reorg work re classifications/personnel-mgmt vs CSEA	21		c
04/01/00	Mangan UB matter	1		a
04/06/00	Biederman UB	3		a
04/12/00	AFT	5		AV
04/23/00	AFT homework, information	1		a
04/26/00	AFT	5		Ard
05/03/00	AFT	5		Ard
05/10/00	AFT	5		Ard
05/17/00	AFT homework, information (meeting cancelled)	3		a
05/31/00	AFT	4		Ard
06/05/00	request UB spring reports/availability/ITS	1		a
06/07/00	CSEA Chaika Budget Director work Stores/Techs	3		c
06/12/00	AFT	4		Ard
06/13/00	AFT homework	3		a
06/16/00	email on AFT release costs	0.5		a
06/21/00	AFT	4		AV
06/22/00	AFT homeowrk	2		a
June	Spring UB reports, files, JV, Yearend adjs	30		g

100%

102.50

368

336

claimed

342

39/9

Signature:

Pontacy

Title:

Director of Budgets

DIST / CSM / CAN / SKY
(Circle one)

Please return form to Raymond Chow at District Office by August 1 each year

72 grand = 98
 33 = 126
 a/ ub = 12
 a/v = AFT J280 32

368
 100.50
 5 P.S. 7
 allowable
 hours

PSSC 39/56

7

36/17
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 1999 THROUGH JUNE 30, 2000
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
36/22 P. Anderson	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
P. Anderson	3/27/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/23 P. Anderson	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/24 P. Anderson	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/25 P. Anderson	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/26 P. Anderson	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/27 P. Anderson	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
P. Anderson	6/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/29 P. Anderson	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Total				<u>27</u>

61-63

See AFT negotiation log sheet w/p 36/33-39

Per additional documentation
3A-11/17

4 hrs 36/9

P. Anderson allowed hours are 27 hours of AFT negotiations

Hours Allowed Per Additional Documentation for Paula Anderson
 Regarding CSEA, AFT, AFSCME & Grievance Issues
 Fiscal Years 1999-2000 and 2000-2001

1999/00

Date	Time Spent		# of Hours	Purpose
	From	To		
01/20/2000	2:00	4:30	2.5	CSEA Meeting Off-site
03/01/2000	8:30	10:00	1.5	CSEA Meeting Negotiations - Skyline
03/24/2000	4:00	6:00	2	CSEA Retreat - Santa Rosa
03/25/2000	8:00	2:00	6	CSEA Retreat - Santa Rosa
06/16/2000	2:00	4:00	2	CSEA Grievance-CSM
Total additional hours for 1999/00			<u>14</u>	

3A-11/17

2 Allowed hours traced to the district other sign-off sheet for 3/27/00 and 6/2/00

PSSC 36/5-6

R. Budnick

39/12
 600 6/12/03

8/12/03

San Mateo County Community College District
 Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
10/30/00	C.B. Cola & benefits implementation Calculation	7.5		
10/31/00	C.B. Cola & benefits implementation Calculation	7.5		
11/1/00	C.B. Cola & benefits implementation Calculation	7.5		
11/2/00	C.B. Cola & benefits implementation Calculation	7.5		
11/3/00	C.B. Cola & benefits implementation Calculation	7.5		
11/6/00	C.B. Cola & benefits implementation Calculation	7.5		
11/7/00	C.B. Cola & benefits implementation Calculation	7.5		
11/27/00	C.B. Cola & benefits implementation Calculation	7.5		
11/28/00	C.B. Cola & benefits implementation Calculation	7.5		
11/29/00	C.B. Cola & benefits implementation Calculation	7.5		
11/30/00	C.B. Cola & benefits implementation Calculation	7.5		
		7.5 82.5		
		157.5 83		

pr

Signature: Rhonda Budnick
 Title: Director of Business Service

39/9
 DIST // CSM / CAN / SKY
 (Circle one)

ll footed

PSC 39/5-6

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39/15
000
6/12/00

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
J. Rivera	2/28/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/6/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/8/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3 x
J. Rivera	3/13/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/27/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3 x
J. Rivera	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
Total				<u>36</u>

39/9

See AFT negotiation sign up sheet w/p 39/30-39

J. Rivera allowed hours are 36 hours of AFT negotiations

NOTE:
3/8/00 and 3/27/00 hours were traced to the district sign-up sheet.

PSSC 39/5-6

6

8/10/03

39/16
Cor 6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 1999 THROUGH JUNE 30, 2000
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
K Harer	2/28/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K Harer	3/6/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K Harer	3/8/00	Contract Negotiations		1X
K Harer	3/13/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3h
K Harer	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K Harer	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K Harer	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K Harer	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K Harer	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Total				31

39/9

See AFT negotiation sign up sheet w/p 39/29-39

T. Harer allowed hours are 31 hours of AFT negotiations

& 3/8 & 3/13 hours were traced to the district sign-up sheet as well as, the print screen.

PSSC 39/5-6

A. Yancy

36/14

8/10/03

6006/2/03

(4)

San Mateo County Community College District

Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
------	--	-------------	----------------------------------	--------------------------

2-28-00	AFT NEGOTIATIONS	36/19,30	3.0	.
3-6-00	" "	36/20,31	3.0	.
3-8-00	" "		3.0	
3-13-00	" "	36/21,32	3.0	.
3-22-00	" "	36/22,33	3.0	.
3-27-00	" "		3.0	
4-12-00	" "	36/23,34	3.0	.
4-26-00	" "	36/24,35	3.0	.
5-3-00	" "		3.0	.
5-10-00	" "	36/26	3.0	.
5-31-00	" "	36/27,38	3.0	.
6-12-00	" "	36/28	3.0	
6-21-00	" "	36/29	3.0	.

Signature: Allison R. Yancy 39 36/9
 DIST / CSM / CAN / SKY

PSSC 36/5-6

1/8/03

39/18
COO
6/12/03

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 1999 THROUGH JUNE 30, 2000
AUDIT I.D. # S03-MCC-0040**

AFT NEGOTIATION LOG SHEET

P SSC 39/5-6

San Mateo County Community College District
 Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

8/13/03 36/19
 6/19/03

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 2-28-00
 Time Begin: 8:30 AM Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	YANCEY	ALLYSON	DIST. OFF.	HR ADMIN ASST.	36/14		
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PESC 36/5-6

San Mateo County Community College District
Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

8/13/00 39/20 11/2/00

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 3-6-00
 Time Begin: 8:30 AM Time End: 11:30 AM

For District Office Use Only		
Hourly Rate	Benefit	Total

Last	Name		College	Title
	First			

Line	Last	First	College	Title	Rate	Benefit	Total
1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECH.			
4	YANLEY	ALLYSON	DIST OFF	HR ADMIN ASST	34/14		
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PSSC 34/5-6

San Mateo County Community College District
 Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

8/12/03 3G/21 6/12/08

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 3-13-00

Time Begin: 8:30 AM Time End: 11:30 AM

For District Office Use Only		
Hourly Rate	Benefit	Total

Name		College	Title
Last	First		

	Name	College	Title		Hourly Rate	Benefit	Total
1	MARVEL GREG	DIST. OFF.	ASST. CHANCELLOR	39/13			
2	GREEN CAROL	DIST. OFF.	DIR. OF HR				
3	CLAIRE MIKE	CSM	DEAN, TECHN.				
4	YANCEY ALLYSON	DIST. OFF.	HR ADMIN ASST.	36/14			
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PSSC 3G/5-6

San Mateo County Community College District
Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

36/22
6006/12/18

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 3-22-00

Time Begin: 8:30 AM Time End: 11:30 AM

Last	Name		College	Title
	First			

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	36/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PROJ.	36/17		
5	YANCEY	ALLYSON	DIST. OFF.	HR ADMIN ASST	36/14		
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PSSC 36/5-6

San Mateo County Community College District
 Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

8/13/03
 39/23
 8/12/03

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 4-12-00
 Time Begin: 8:30 AM Time End: 11:30 AM

For District Office Use Only		
Hourly Rate	Benefit	Total

Name		College	Title
Last	First		

Line	Last	First	College	Title	Rate	Benefit	Total
1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PRS.	39/17		
5	PONTACQ	LYNN	DIST. OFF.	DIR, BUDGETS			
6	YANCEY	ALLYSON	DIST OFF	HR ADMIN ASST.	30/14		
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PSSC 3 9/5-6

San Mateo County Community College District
 Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

3/10/03 36/24
 6/12/03

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 4-26-00
 Time Begin: 8:30 AM Time End: 11:30 AM

For District Office Use Only		
Hourly Rate	Benefit	Total

Name		College	Title
Last	First		

	Name		College	Title	Hourly Rate	Benefit	Total
	Last	First					
1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/12		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PROJ.	39/17		
5	PONTACQ	LYNN	DIST. OFF.	DIR, BUDGETS			
6	YANCEY	ALLYSON	DIST OFF	HR ADMIN ASST.	36/14		
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PSSC 36/526

San Mateo County Community College District
 Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

8/12/03 39/250
 0/12/05

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 5-3-00
 Time Begin: 8:30 AM Time End: 11:30 AM

For District Office Use Only		
Hourly Rate	Benefit	Total

Name		College	Title
Last	First		

	CONTRACT NEG						
1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN			
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PRO	39/17		
5	PONTACQ	LYNN	DIST. OFF.	DIR., BUDGETS			
6	HANCOCK	ALLYSON	DIST. OFF.	HR ADMIN ASST.			
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PSSC 39/5-6

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/13/03

39/26

206/12/03

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 5-10-00

Time Begin: 8:30 AM

Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

CONTRACT NEG.

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	ANDERSON	PAULA	DIST OFF	DEAN, SPEC. PROJ	39/17		
5	PONTACQ	LYNN	DIST. OFF	DIR, BUDGETS			
6	YANCEY	ALLYSON	DIST. OFF.	HR. ADMIN. ASST.	36/14		
7	GALATOLO	RON	DIST OFF	ASSOC. CHANC			
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PSSC 39/5-6

San Mateo County Community College District
 Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

3/10/03
 34/270
 3/12/03

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 5-31-00
 Time Begin: 8:30 AM Time End: 11:30 AM.

For District Office Use Only		
Hourly Rate	Benefit	Total

Last	Name		College	Title
	First			

	Last	First	College	Title	Hourly Rate	Benefit	Total
1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	PONTACQ	LYNN	DIST. OFF.	DIR, BUDGETS			
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PRO	36/17		
5	YANCEY	ALLYSON	DIST. OFF.	HR ADMIN ASST.	36/14		
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PSSC 34/5-6

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/21/03

36/28
01/2/03

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 6-21-00

Time Begin: 8:30 Time End: 11:30

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF	CONTRACT NEG.	39/13			
2	GREEN	CAROL	DIST OFF	DIR. OF HR				
3	PONTACQ	LYNN	DIST OFF	DIR, BUDGETS				
4	ANDERSON	PAULA	DIST. OFF	DEAN, SPEC PROT	39/17			
5	CLAIRE	MIKE	CSM	DEAN, TECHN.				
6	YANCEY	ALLYSON	DIST OFF	HR ADMIN ASST	36/14			
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PSSC 34/5-6

8/13/03 36/29
6/12/03

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 1999 THROUGH JUNE 30, 2000
AUDIT I.D. # S03-MCC-0040**

AFT NEGOTIATION SIGN UP SHEET

PSSC 36/52

AFT Negotiations - Skyl

Room

2.28.00

8:55.

36/30 1319
6/12/03

Katharine Hare 3hr 39/16
 Joaquin Rivera 3hr 39/15
 Joe Manuel 3hr 39/13
 Mike Caine 3hr
 Carol Green 3hr

10/10/03

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

AFT Negotiations Syn-In Sheet

Allyson Yancey 3hr 36/14

AFT / SMCCCD Negotiations

3-6-00
39/31
cut 6/12/03
D plus 2

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

District

Sign-In Sheet

1) CAROL (GREEN) DO 3hr

2) Mike Claire CSM 3hr

3) G. A. Mawel DO 3hr 39/13

AFT :

Katherine Hare SKY 3hr 39/16

Joaquin J. Rivera SKY 3hr 36/15

Allyson Yancey 3hr 36/14

PSSE 3 G/5-6

ATT NEGOTIATIONS

3-13-00

8/13/00

3G/32
W1
6/12/03

1- Joaquin Rivera (3) 3G/15

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

Sign-In Sheet

For the District

Carol Green (3)

~~Mic [unclear]~~ (2)

Greg A. Mavel (2) 3G/13

Allyson Yancey (2) 3G/14

del 8/13/02

36/33
6/12/03

AFT Negotiation Sign-In sheet

3-22-00

For the District

1) Carol Green (3)

2) Mike Clave (3)

3) Paula King (3) 39/17

4) Lynn A. Wavel (3) 39/13
Hon AFT??

1) K. Hauer (3) 39/16

2) J. Rivera (3) 39/15

Allyson Zancy (3) 36/14

8/12/00

36/34
6/12/03

4/12/00

APC Negotiation Sign In Sheet

- 1- Joaquin J. Rivera (3) 39/15
- (14) Mike Clair (3)
- Paula Anderson (3) 39/17
- Lynn Pontaco (3)
- A. Mance (3) 39/13
- CAROL GREEN (3)
- K. Hare (3) 39/14

10-11:00

Allyson R. Yancey (3) 36/14

39/35
6/12/05

APE Negotiation Sign-In Sheet

MS

4-26-00

District

A. Murrey (3) 39/13

Paula And (3) 39/17

Carol Green (3)

Lynn Pontano (3)

Mike Claire (3)

AFT:

Katherine Hare (3) 39/16

Joaquin J. Rivera (3) 39/15

Allyson Zancey (3) 36/14

36/36
6/12/03

5-3-00

APT Negotiation Sign-In sheet

6/12/03

G. A. Mawel (3) 39/13

~~J. M. [unclear]~~ (3)

Paula [unclear] (3) 39/17

Jimmie Pontas (3)

Katherine Hare (3) 39/16

Joaquin J. Rivera (3) 39/15

~~Allyson [unclear]~~

36/37
6/12/03

APC Negotiation Sign-In Sheet

5-10-00

8/13/02

Ch. Mavel (3) 39/13

~~John [unclear] (3)~~

Jack Anderson (3) 39/17

Ron Galatolo (3)

Lynn Pontano (3)

Katharine Harer (3) 39/16

Bob Olivera (3) 39/15

District

Allison Yancy (2)

Carol Meier (3)

W

39/38
600 6/12/03

AFT Negotiation Sign In Sheet

5/31/00

8/12/00

Joaquin J. Rivera (3) 39/15

Katherine Harer (3) 39/16

Lynn Pontack (3)

Carol Mee (3)

Paula Anderson (3) 39/17

Sybil Mawel (3) 39/13

absent: Mike Caise (3)

Allyson R. Quincey (3) 36/14

AFT Negotiations Sign-In Sheet

36/39
6/12/03

Ad 8/10/03

6-21-00

AFT Nego:

Alyssa Zanca + gm (3) 36/14

Katherine Hare (3) 39/16

Joaquin Rivera (3) 39/15

Lynn Pontaco (3)

Kula And (3) 39/17

Mike Claire (3)

Carol A. Bean (3)

Tab 12

San Mateo County CCD
Collective Bargaining Program
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits - FY 2000-01
Component Activities G1 - G3

Employee Name	Claimed Amount	Allowable Costs		Unallowable Costs	Allowable Hours
		Sampled Amount	Unsampled Amount		
G Petropoulos	\$ 7,787.22	\$ -	\$ -	\$ (7,787.22)	0
L Pontacq	33,348.06	33,852.78	-	504.72	469.5
P Anderson	40,238.05	8,838.69	-	(31,399.36)	135.75
J Rivera	17,006.70	1,522.20	-	(15,484.50)	21.75
E Brenner	16,725.71	-	-	(16,725.71)	0
E Chandler	11,031.64	-	-	(11,031.64)	0
G Goth	16,407.96	-	-	(16,407.96)	0
J Kirk	8,340.83	-	-	(8,340.83)	0
K Harer	31,325.77	1,501.17	-	(29,824.60)	20.75
A Weitzel	40,083.94	-	-	(40,083.94)	0
R Verzello	19,843.47	-	19,843.47	-	-
C Green	3,359.68	-	3,359.68	-	-
P Griffin	144.21	-	144.21	-	-
T Mitchell	133.91	-	133.91	-	-
B Dedo	1,120.94	-	1,120.94	-	-
R Galatolo	6,827.08	-	6,827.08	-	-
A Yancey	2,259.31	-	2,259.31	-	-
M Claire	1,790.53	-	1,790.53	-	-
C Navarrete	746.36	-	746.36	-	-
K Chaika	1,853.57	-	1,853.57	-	-
S Munson	1,632.35	-	1,632.35	-	-
R Tido	733.63	-	733.63	-	-
W Catherine	772.32	-	772.32	-	-
E Rodriguez	336.57	-	336.57	-	-
T Gulli	1,383.07	-	1,383.07	-	-
L Dasilva	902.42	-	902.42	-	-
C Heap	1,128.30	-	1,128.30	-	-
R Post	880.52	-	880.52	-	-
A Randle	183.72	-	183.72	-	-
I Miraglie	933.70	-	933.70	-	-
A Olvera	650.61	-	650.61	-	-
J Rico	312.83	-	312.83	-	-
J Nunez	1,045.51	-	1,045.51	-	-
Footing error - district's claim	119.00	-	119.00	-	-
Sub-total - salaries and benefits	<u>271,389.49</u>	<u>45,714.84</u>	<u>49,093.61</u>	<u>(176,581.04)</u>	
Productive Hourly Rate Finding					
K Harer	-	(444.41)	-	(444.41)	
J Gross	-	(2,999.54)	-	(2,999.54)	
J Pontacq	-	(579.77)	-	(579.77)	
Sub-total - PHR Findings	<u>-</u>	<u>(4,023.72)</u>	<u>-</u>	<u>(4,023.72)</u>	
Grand Totals	<u>\$ 271,389.49</u>	<u>\$ 41,691.12</u>	<u>\$ 49,093.61</u>	<u>\$ (180,604.76)</u>	

8.

San Mateo County Community College District
Collective Bargaining Time Log Sheet

*39/40
COB
6/12/03 ✓*

00-01

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)	
daily	miscellaneous daily question, work	52	1 hr/week		Gen
99-00	Closing: AFT retirement incentive; verify UB; prof				AFT
	devlmt carry; transfers for replacmts, budget updtte	37.5	admin		Gen
Aug	Academic Senate loading questions	1	admin		Gen
Sept	Update all COLA cost reports	7.5	admin		E
Sept	AFT professional development 1%	✓ 2	admin		AFT
October	UB T. Martin, Simon	5	admin		AFT
11/000	COLA work re costing/budget/transfers	15	admin		Gen
November	Unit Banking questions, Roach, Pontacq	6	admin		AFT
December	UB D Chowenhill	3	admin		AFT
January	Unit Banking Fall reports, mailing, calc, posting	37.5	admin		AFT
1/17/2001	Review AFT draft contract	✓ 6	negotiations		AFT
February	UB Morely, SanFelipo, Claire, O'Connell	7	admin		AFT
Feb/Mar	Set up of AFT costs, benef, COLA	✓37.5	admin	Rhonda	"
Mar/Apr	Budget prep work for COLA/step costing x	37.5	admin	w/Debbie	Gen
April	UB: Faure	2	admin		AFT
Apr/May	Work on lucky bump group of AFT step adj.	✓ 75	admin	EMS/HR/PR	"
May	UB Chowenhill	1	admin		"
May/June	Review contracts re payroll procedures/no RB	30	admin		Gen
May/June	Meetings with Janet/Carol re labor, payroll	15	admin		Gen
June	Spring unit banking reports, mailing, calc, posting	37.5	admin		"
June	UB Bowsher	3	admin		"
June	Posting AFT release time per contract	✓ 25	admin		AFT
JUne	Verify post retirement contracts for new year	3	admin		Gen
June	Kaplan request for data	1	admin		Gen

Signature: *J. Pontacq*
 Title: Budget Director, Admin Srvc
 447 Total
 39/41 10.5 ✓ ~~24~~
 470.5 District 39/9
 469.5
 g - gen = 24
 AFT = 20
 AFT NEG 6
 (Circle one)

Please return form to Raymond Chow at District Office by August 1 each year
12/ Traced to the district's sign-up sheet not included in the white papers
 PSSC 39/5-6

8.

8/13/03
39/41
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

<u>Employees Name</u>	<u>Activity Date</u>	<u>Description of Activity</u>	<u>Audited Time</u>	<u>Audited Hours</u>
Lynn Pontacq	11/9/2000	AFT Negotiation	4:00 pm - 5:00 pm	1 3
Lynn Pontacq	10/23/2000	AFT Negotiation	10:00 am - 11:00 am	1
Lynn Pontacq	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5
Lynn Pontacq	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6

39/41
 39/50
 10.5
 36.40

See 2000-2001 AFT negotiation sign up sheet w/p 39/49-50

PSSC 34/5-6

09.

39/42
COO
6/10/03

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES**

<u>Employees Name</u>	<u>Activity Date</u>	<u>Description of Activity</u>	<u>Audited Time</u>	<u>Audited Hours</u>
Paula Anderson	10/30/2000	CSEA Meeting	9:00 am - 10:40am	1.67+
Paula Anderson	7/13/2000	AFSCME Meeting	1:00 pm - 4:00pm	3-
Paula Anderson	9/18/2000	AFSCME Meeting	2:00 pm - 4:00 pm	2-
Paula Anderson	7/17/2000	AFSCME Meeting	1:50 pm - 3:10 pm	1.33-
Paula Anderson	8/17/2000	AFSCME Meeting	1:30 pm - 5:30 pm	4-
Paula Anderson	8/29/2000	AFSCME Meeting	9:15 am - 12 noon	2.75
Paula Anderson	10/1/2000	AFSCME Meeting	10:30 am - 12:15	1.75
Paula Anderson	12/14/2000	AFSCME Meeting	1:30 pm - 4:05 pm	2.58
Paula Anderson	1/29/2001	AFSCME Meeting	1:30 pm - 4:45 pm	3.25
Paula Anderson	3/19/2001	AFSCME Meeting	2:30 pm - 4 pm	1.5
Paula Anderson	3/19/2001	Prep. Side Letters	4:00 pm - 4:30 pm	0.5
Paula Anderson	4/12/2001	AFSCME	2:00pm - 5:30 pm	3.5
Paula Anderson	9/11/2000	AFT Meeting	8:00 am - 11:00 am	3 +
Paula Anderson	9/18/2000	AFT Meeting	8:15 am - 11:00 am	2.75 x
Paula Anderson	7/6/2000	AFT Negotiation	2:00 pm - 5:00 pm	3-
Paula Anderson	11/9/2000	AFT Negotiation	2:30 pm - 5:00 pm	2.5-
Paula Anderson	10/23/2000	AFT Negotiation	8:00 am - 10:00 am	2-
Paula Anderson	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5-
Paula Anderson	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6-
Paula Anderson	5/16/2000	AFT Counseling TF MTG	2:00 pm - 4:00 pm	2.5 x
Paula Anderson	9/11/2000	AFSCME Meeting	1:15 pm - 3:15 pm	2.0

Total

54.10 - 54.08

See 2000-2001 AFT, AFSCME, AFT negotiation sign up sheet w/p 39/46-61

*Additional documentation presented to the audit team during the last conference shows total allowable hours of 95.25
Therefore total overall allowable hours = 54.10
from 3A-1/12 + 95.25
149.35*

39/9

✓ AFT Negotiations 16.0
x AFT P4P 6.25 x
x CSEA CRISVC 1.67 x
a AFSCME P4P 28.16

G1-63 135.75
G4-67 13.6

PSSC 39/5-6

8/11/03 3A-1/12/00
7/29/03

**Hours Allowed Per Additional Documentation for Paula Anderson
Regarding CSEA, AFT, AFSCME & Grievance Issues
Fiscal Years 1999-2000 and 2000-2001**

1999/00

Date	Time Spent		# of Hours	Purpose
	From	To		
01/20/2000	2:00	4:30	2.5	CSEA Meeting Off-site
03/01/2000	8:30	10:00	1.5	CSEA Meeting Negotiations - Skyline
03/24/2000	4:00	6:00	2	CSEA Retreat - Santa Rosa
03/25/2000	8:00	2:00	6	CSEA Retreat - Santa Rosa
06/16/2000	2:00	4:00	2	CSEA Grievance-CSM
Total additional hours for 1999/00			<u>14</u>	

39/17

2000/01

Date	Time Spent		# of Hours	Purpose
	From	To		
09/06/2000	2:00	3:30	1.5	CSEA Complaint X
10/03/2000	9:00	11:00	2	CSEA Negotiations
12/07/2000	12:00	1:30	1.5	CSEA Celebration
01/12/2001	2:00	4:30	2.5	CSEA Labor Management Council C
02/02/2001	2:00	4:30	2.5	CSEA Labor Management Council C
03/02/2001	2:00	4:30	2.5	CSEA Labor Management Council C
04/05/2001	2:00	6:00	4	CSEA Labor Management Council X
04/18/2001	2:30	4:30	2	CSEA Labor Management Council X
05/11/2001	2:00	4:30	2.5	CSEA Labor Management Council C
07/18/2000	8:00	12:00	4	Inter-departmental meeting/AFSCMEpDistrict
08/24/2000	1:00	2:30	1.5	AFSCME Meeting & Conference
09/08/2000	2:30	3:30	1	Inter-departmental meeting/AFSCMEpDistrict
10/02/2000	10:30	12:00	1.5	AFSCME Negotiations
11/03/2000	11:30	1:30	2	AFSCME Labor Decision
12/08/2000	3:00	4:00	1	Inter-departmental meeting/AFSCMEpDistrict
01/03/2001	1:45	3:15	1.5	Inter-departmental meeting/AFSCMEpDistrict
01/09/2001	1:30	4:30	3	AFSCME Negotiations
01/12/2001	9:30	11:00	1.5	AFSCME inter-departmental meeting
01/17/2001	1:30	2:30	1	AFSCME issues discussion
01/26/2001	10:00	10:45	0.75	AFSCME inter-departmental meeting
02/12/2001	2:30	4:30	2	AFSCME Labor Management Council
03/13/2001	11:00	12:00	1	Inter-departmental meeting/AFSCMEpDistrict
03/13/2001	1:30	3:00	1.5	AFSCME Meeting & Conference
03/21/2001	1:30	4:00	2.5	Inter-departmental meeting/AFSCMEpDistrict
04/11/2001	2:00	3:00	1	AFSCME inter-departmental meeting
05/10/2001	2:30	4:30	2	AFSCME Labor Management Council
06/08/2001	2:30	6:00	3.5	AFSCME Labor Management Council
06/14/2001	2:30	4:30	2	AFSCME Labor Management Council
07/06/2000	1:30	2:30	1	Pre Negotiations Meeting
07/26/2000	8:00	12:00	4	Meeting re: AFT - Skyline
08/30/2000	1:00	5:00	4	AFT Negotiations
09/18/2000	8:00	11:00	3	AFT Negotiations - Skyline
10/19/2000	3:30	4:30	1	Inter-departmental meeting/AFSCMEpDistrict
11/30/2000	2:00	4:30	2.5	AFT Grievance
12/06/2000	8:30	12:00	3.5	AFT Negotiations
12/13/2000	8:30	11:00	2.5	AFT Negotiations
12/18/2000	8:30	11:00	2.5	AFT Negotiations
12/19/2000	2:00	3:30	1.5	AFT Grievance
12/21/2000	8:30	11:00	2.5	AFT Negotiations
01/11/2001	9:00	12:00	3	AFT Negotiations
01/22/2001	8:00	10:00	2	AFT Negotiations
02/07/2001	2:30	4:30	2	AFT Negotiations - Skyline
02/12/2001	4:30	6:00	1.5	AFT Grievance
05/09/2001	1:00	4:00	3	AFT Faculty Meeting - Skyline
05/22/2001	2:30	3:00	0.5	Inter-departmental meeting/AFT - Skyline
Total additional hours for 1999/00			<u>95.25</u>	

2000/01 39/42

17/1
see post start notes
3A-1/10-11
AFT Neg 8.5
AFT Neg 25.0
GRIEVANCE 13.0
AFSCME Neg 4.5
AFSCME Neg 20.75
Crea Neg 12.50

39/43
COW
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

<u>Employees Name</u>	<u>Activity Date</u>	<u>Description of Activity</u>	<u>Audited Time</u>	<u>Audited Hours</u>
Joaquin Rivera	9/11/2000	AFT Meeting	8:00 am - 11:00 am	3
Joaquin Rivera	9/18/2000	AFT Meeting	8:15 am - 11:00 am	2.75
Joaquin Rivera	7/6/2000	AFT Negotiation	2:00 pm - 5:00 pm	3
Joaquin Rivera	11/9/2000	AFT Negotiation	2:30 pm - 5:00 pm	2.5
Joaquin Rivera	10/23/2000	AFT Negotiation	8:00 am - 10:00 am	2
Joaquin Rivera	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5
Joaquin Rivera	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6
Total				21.75

See 2000-2001 AFT negotiation sign up sheet w/p 39/46-49

P SSC 39/5-6

39/44
CJW
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

<u>Employees Name</u>	<u>Activity Date</u>	<u>Description of Activity</u>	<u>Audited Time</u>	<u>Audited Hours</u>
Total	Katharine Harer	9/18/2000 AFT Meeting	8:15 am - 11:00 am	2.75
	Katharine Harer	7/6/2000 AFT Negotiation	2:00 pm - 5:00 pm	3
	Katharine Harer	11/9/2000 AFT Negotiation	2:30 pm - 5:00 pm	2.5
	Katharine Harer	10/23/2000 AFT Negotiation	10:00 am - 11:00 am	1
	Katharine Harer	11/27/2000 AFT Negotiation	8:30 am - 11:00 am	2.5
	Katharine Harer	11/27/2000 AFT Negotiation	6:00 pm - 12:00 pm	6
	Katharine Harer	9/11/2000 AFT Meeting	8:00 am - 11:00 am	3

See w/p 39/46-50

39/9

PSSC 39/5-6

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 2000 THROUGH JUNE 30, 2001
AUDIT I.D. # S03-MCC-0040

3G/45
COO
6/12/03

6/15/03

AFT NEGOTIATION SIGN UP SHEET

PSSC 39/5-6

sept 11

AFT

8-11AM

8/12/03

39/46
100
6/12/03

Joaquin Rivera ✓ 39/43

Katharine Harris 39/44

Greg Marvel ✓

Paula Anderson 39/45 ✓

Ron Galatolo ✓

3 hrs

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFT Negotiations Sign-In Sheet

11 PSSC 34/5-6

39/47
02/06/03

pd 8/13/03

9/18/00

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFT Negotiation Sign In Sheet

AFT 8:15 - 11:00

checked

Greg Marvel ✓

Kirk Anderson ✓ 39/42 2.75

Katharine Haver ✓ 39/44

Joaquin Rivera ✓ 39/43

39/48
006/17/03

ART

ART Negotiation Sign-In Sheet

July 6, 2000 = Board Room
2:00 p.m. - 5pm

For ART:

- 1) Joaquin Rivera 39/43
- 2) Katharine Harer 39/44

3hrs

For the District:

- 1) Carol Beer / check
- 2) Paula And ————— 39/42
- 3) Mike Claire —————
- 4) G A Mann —————

39/44
6/2/03

AFT Negotiation Sign-In Sheet

11/9

AFT Negotiations 2:00 - 5pm

Joaquin Rivera } 39/43
Katharine Hawer } 39/44
Paula Anderson } 39/42

2.5

Plus

Lynn Pontacy }
Ron Galatis } → 4-5pm

1 hr 39/41

10/23

8-10am

Paula Anderson } 39/42
Joaquin Rivera } 39/43

Plus 10-11am
Katharine Hawer } 39/44
Lynn Pontacy } 2 hr 39/41

11/27

9:30 - 11am

Paula And } 39/42
Katharine Hawer } 39/44
Joaquin Rivera } 39/43
Lynn Pontacy } 2.5 39/41

PSSC 39/5-6

AFT Negotiations ^{39/50}
6-12-00- Board Room ^{Adelias} ^{6/12/03}

For AFT:

- 1) Katherine Hare 39/44
- 2) Joaquin Rivera 39/43

For the District:

- 1) Carol Green
- 2) Lynn Portage 6 hrs 39/41
- 3) ~~Manuel~~
- 4) ~~Mike Claire~~ MIKE CLAIRE
- 5) Paul Ad 39/42 P. ANDERSON

6

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFT Negotiation Sign-in Sheet

PSSC 39/5-6

2:00pm to 4pm

Counseling Task Force Mtg

5/16/08

3G/5/100
6/17/03

Jennifer Hughes, Dean of Counselors
 Terlan N. Morehouse, Sleeper Morehouse, Counselor / High School Relations
 Pat Griffin, VPSS, CSM
 Janet Black, Academic Advisor, Prof of Art, CSM
 Phyllis C. Lucas, Dean of Instruc Serv. - Canada
 Sondra Saterfield, Counselor - Canada
 Gasla Campello, Counselor - Skyline
 Paula Anderson 39/42

AFT negotiations

2

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

Counseling Task Force Mtg
 Sign In Sheet

PSSC 3G/5-6

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 2000 THROUGH JUNE 30, 2001
AUDIT I.D. # S03-MCC-0040

3G/520
6/12/03

8/13/02

AFSCME NEGOTIATION SIGN UP SHEET

PSSC 39/5-6

36/53
200
6/18/03

AFSCME Meeting Sign-In Sheet

AFSCME	7/13/00	1:00 - 4:00 pm
<u>AFSCME</u>		
Annunzio	Olivera	
Bob Post		
Mike	Heap	
Mike	Miraglia	
Aubrey	Randall	
Juan	Rico	
<u>District</u>		
Paula Anderson		
Greg Marre		



3G/54
CO
6/12/05

AFSCME Sign-In Sheet

AFSCME 9/18/00 2-4

- Paul Anderson ✓ 39/42
- Greg Maxwell ✓ 39/13
- Tommy Sullivan ✓
- Mike Munguia ✓
- Robert Cost ✓
- Nadia Beddoe
- Arnold Ochoa ✓
- Juan C. Rico ✓

2

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

39/55
CWA
6/17/03

Notes

checked

Sept. 11 AFSCME 1:15-3:45 - 2nd

Paula Anderson ✓ 39/42
Greg Marvel 39/13
Robert Post
Cathy H
Nadia Bledsoe
Tony Dulli ✓

2

PSC 39/5=6

1:50 AFSCME Mtg 7/17/00

30150
06/12/03
3:10

1:50 pm - 3:00 pm

- Paula Anderson ✓ 39/42
- Lon Galardo ✓
- Juan Pique ✓
- Tommy Shull ✓
- Michele J. Meringia ✓
- Cliff ✓
- Armando R. Oloera ✓
- Nadia Bledsoe
- Robert Post ✓

Milos

1:33

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Mtg Sign-In sheet

3:10

PSSC 39/5-6

AFSCME

36/57
6/2/02

1:30 - 5:30 PM

Greg Marvel ✓

Paula Anderson ✓ 39/42

8/17/00

Juan Rico ✓

Nadia Beddye ✓

(B)

Cheryl Herz ✓

Mike Munglia ✓

Armando R. Oliveira ✓

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

PSSC 36/5-6

8/29/00

AFSCME

9:15 - noon

36/58
CWO
6/12/03

Robert Post ✓

Armando Olvera

Nadia Bedore ✓

Cliff [unclear] ✓
Tony Gulli ✓
Juan Rico ✓

Paula Anderson 39/42

checked

2.75

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

pssc 39/5-6

3G/59
COO
6/12/03

AFSCME 10/1/00

10:30-12:15

Paula Anderson ✓ 39/42
 Mike Morgan ✓
 Tony Smith ✓
 Cliff Skelton ✓
 Robert Post ✓
 Nadia Bredson ✓
 Amber Ole ✓

1.75

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

PSSC 3G/5-6

12/14/00

AFSCME

3G/60
1:30
4:05
6/17/03

Linda da Silva ✓

José D. Nuñez ✓

Armando Olvera ✓

Juan C Rico ✓

Cliff Henry ✓

Jay Bullis ✓

Robert Post ✓

Tank Anderson 39/42

Nadia Blesse

checked

2.58

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

PSSC 3G/5-6

1/29/01

1:30 - 4:45

AFSCME

Meet

39/61

6/12/03

Jose D. Nunez ✓

Juan C. Rico ✓

Cliff Heap ✓

Nike Miraglia ✓

Amanda Glover ✓

Tommy Muller ✓

Robert Scott ✓

Jose Nunez ✓

Paula Anderson ✓

Linda de Silva ✓

Director

Custodian

Sr. Eng. CSM

Nike Miraglia

Custodian Canada

Dr. Maintenance Eng.

Custodian

39/42

3-25

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In sheet

PSSC 39/5-6

Tab 13

San Mateo County CCD
 Collective Bargaining Program
 Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits - FY 2001-02
 Component Activities G1 - G3

Employee Name	Claimed Amount	Allowable Costs		Unallowable Costs	Allowable Hours
		Tested Amount	Untested Amount		
J Albanese	\$ 123,314.03	\$ 53,842.57	\$ -	\$ (69,471.46)	611.5
J Kirk	7,970.54	-	-	(7,970.54)	0
L Pontacq	43,782.40	41,737.93	-	(2,044.47)	541
P Anderson	81,550.84	14,439.48	-	(67,111.36)	207.25
L Avelar	6,793.00	6,096.28	-	(696.72)	87.5
M Claire	6,793.00	6,026.70	-	(766.30)	86.5
J Rivera	15,950.32	1,749.90	-	(14,200.42)	37.75
E Brenner	6,050.85	-	-	(6,050.85)	0
E Chandler	18,116.82	-	-	(18,116.82)	0
G Goth	6,197.07	-	-	(6,197.07)	0
J Searle	7,982.55	-	-	(7,982.55)	0
K Harer	7,980.03	1,809.29	-	(6,170.74)	37.75
P Moran	4,297.44	-	-	(4,297.44)	0
R Thiele	15,356.90	2,869.91	-	(12,486.99)	37.75
V Clinton	9,617.08	2,185.70	-	(7,431.38)	28.75
R Verzello	16,674.83		16,674.83	-	
S Chang	2,837.16		2,837.16	-	
E Briones	124.93		124.93	-	
E Lee	78.17		78.17	-	
P Dimond	71.04		71.04	-	
T Watson	48.12		48.12	-	
C Green	1,393.44		1,393.44	-	
C Navarrete	1,668.35		1,668.35	-	
K Chaika	1,866.14		1,866.14	-	
S Munson	1,929.68		1,929.68	-	
R Tidd	1,406.55		1,406.55	-	
C Welch	1,082.47		1,082.47	-	
T Gulli	904.69		904.69	-	
L Dasilva	2,132.99		2,132.99	-	
R Post	609.29		609.29	-	
A Olvera	407.36		407.36	-	
J Rico	150.62		150.62	-	
L Hernandez	441.41		441.41	-	
R Tidell	390.13		390.13	-	
P Ly	374.54		374.54	-	
J Nunez	308.60		308.60	-	
Footing error - district's claim	2,508.64		2,508.64	-	
Sub-total - salaries and benefits	<u>399,162.02</u>	<u>130,757.76</u>	<u>37,409.15</u>	<u>(230,995.11)</u>	
Productive Hourly Rate Finding					
K Harer	-	83.59	-	83.59	
J Rivera	-	(114.20)	-	(114.20)	
R Thiele	-	(961.51)	-	(961.51)	
V Clinton	-	(1,391.85)	-	(1,391.85)	
Sub-total - PHR	-	<u>(2,383.96)</u>	-	<u>(2,383.96)</u>	
Grand Totals	<u>\$ 399,162.02</u>	<u>\$ 128,373.80</u>	<u>\$ 37,409.15</u>	<u>\$ (233,379.07)</u>	

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39/62
6/12/02

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 2001 THROUGH JUNE 30, 2002
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

36/	Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
66	J. Albanese	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2*
	J. Albanese	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2*
	J. Albanese	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2*
	J. Albanese	12/10/2001	AFT Negotiations	9:00a.m-10:45am	2.75
	J. Albanese	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
	J. Albanese	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
	J. Albanese	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
	J. Albanese	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

32.75
 9*

See AFT negotiation meeting notes w/p 39/84-117

J. Albanese allowed hours are 32.75 hours of AFT negotiations

* THESE HOURS ARE
 ALREADY INCLUDED
 ON W/P PAGES 65-69
 p 4/11/02

- (a) 39/62 32.75 hrs * →
- (b) 39/63 21.00 hrs ok ✓
- (c) 39/64 15.00 hrs ok ✓
- (d) 39/69 660.50

Grand Total hrs
 For 2001/02 = $\frac{729.25}{696.50}$ 39/9

G1-63 611.50
 G4-67 85.00
696.50

PSSC 39/5-6

3G/63
 6/12/23

July

San Mateo County Community College District
 Collective Bargaining Time Log Sheet

8/13/03

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date Jul 01	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
----------------	--	----------------	----------------------------------	--------------------------

2	Contract Admin	2	}	
5	" "	1		
6	" "	2		"
9	" "	3		"
10	" "	1		"
11	" "	2		"
16	CB prep	3		"
18	CB prep	3		"
25	CB prep	2		"
30	CB prep	2		"

21
~~25~~
 39/62

Signature: *[Signature]*
 Title: Assoc. Chan

DIST / CSM / CAN / SKY
 (Circle one)

PSSC 39/5-6

June-02

3G/64
600
6/12/03

San Mateo County Community College District

Collective Bargaining Time Log Sheet

6/8/13/03

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
Jun. 4	Contract Admin	2		
Jun 8	Contract Admin	3		
Jun 13	Contract Admin	1		
Jun 19	" "	2		
Jun 20	" "	3		
Jun 25	" "	2		
Jun 26	" "	1		
Jun 27	" "	1		

neg. goal

15 hours *(A) 39/62*

Signature: _____
 Title: *Asst Dir*
Asst Dir

DIST / CSM / CAN / SKY
 (Circle one)

PSSC 39/5-6

San Mateo County Community College District
Collective Bargaining Time Log Sheet

36/65
aw 6/12/01

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Pd 13/03

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
7/11/2001	Board Meeting - Contract Renewal	1		
7/12/2001	Chancellor's Staff - Negotiation Discussion/ planning	0.75		
7/17/2001	Chancellor's Council - Negotiation Discussion	0.75		
7/24/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
7/25/2001	Board Meeting - Negotiation Update	0.5		
8/7/2001	Chancellor's Council - Negotiation Discussion	0.75		
8/7/2001	Weekly Staff / Data Research	1		
8/8/2001	Prep time for Board Meeting / report on nego update	3		
8/8/2001	Board Meeting - Negotiation Update	0.5		
8/9/2001	Chancellor's Staff - Negotiation Discussion	0.75		
8/14/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
8/21/2001	Chancellor's Council - Negotiation Discussion	0.75		
8/21/2001	Weekly Staff	1		
8/23/2001	Chancellor's Staff - Negotiation Discussion	0.75		
8/28/2001	Chancellor's Cabinet - Negotiation Discussion	2		
8/30/2001	Chancellor's Staff - Negotiation Discussion	2		
9/4/2001	Weekly Staff	1.5		
9/4/2001	Chancellor's Council - Negotiation Discussion	2.5		
	Union/Management Workshop/ Prep time	35		
9/10/2001	Union/Management Workshop	8		
9/11/2001	Union/Management Workshop	4		
9/12/2001	Union/Management Workshop	7.5		
9/12/2001	Board Meeting - Negotiation Update	2.5		
9/12/2001	Prep time for emp: Grievance	5		
9/17/2001	Grievance - Jon Dee	2		
9/18/2001	Chancellor's Council - Negotiation Discussion	2		
9/20/2001	Chancellor's Staff - Negotiation Discussion	1.5		
9/24/2001	Prep time for Board Meeting	5		
9/25/2001	Chancellor's Cabinet - Negotiation Discussion	2		
9/25/2001	Weekly Staff	1.5		
9/25/2001	Board Meeting - Negotiation Update	1		
10/1/2001	Grievance - Jon Dee	3		
10/2/2001	Chancellor's Council - Negotiation Discussion	1		
10/2/2001	Weekly Staff	1		
10/4/2001	Chancellor's Staff - Negotiation Discussion	0.75		
10/4/2001	Management meeting for negotiation	2		
10/7/2001	Prep time for negotiation	3		
10/8/2001	Prep time for negotiation	5.5		
10/8/2001	AFT Negotiation (ITS Conference Room) 36/82	1.5		
10/9/2001	Weekly Staff	1.5		
10/9/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
10/10/2001	Prep for Board Meeting - Draft negotiation	2		

120

JA

PSSC 34/5-6

36/66
 11/2/01
 12/13/02

10/10/2001	Board Meeting - Negotiation Update		0.5		
10/15/2001	Chancellor's Council - Negotiation Discussion		1.5		
10/18/2001	Chancellor's Staff - Negotiation Discussion		0.75		
10/23/2001	Chancellor's Cabinet - Negotiation Discussion		0.75		
10/24/2001	Board Meeting - Negotiation Update		1		
10/29/2001	Prep time for negotiation		6	at	
10/29/2001	AFT negotiation Executive Conference Room	36/84	2	a	36/67
10/30/2001	Weekly Staff		1		
11/6/2001	Chancellor's Council - Negotiation Discussion		0.75		
11/6/2001	Weekly Staff		1		
11/7/2001	Employee grievance		8	g	
11/8/2001	Chancellor's Staff - Negotiation Discussion		0.75		
11/9/2001	Prep time for Board Meeting - Nego details		5		
11/9/2001	Board Retreat - Negotiation worksheets		2		
11/13/2002	Weekly Staff / Data Research		1		
11/19/2001	Prep time for negotiation		5	at	
11/19/2001	AFT negotiation CSM, 1-115	36/84	3	a	36/67
11/20/2001	Chancellor's Council - Negotiation Discussion		0.75		
11/20/2001	Weekly Staff/negotiation update		2		
11/26/2001	Prep time for negotiation		4	at	
11/26/2001	AFT negotiation Executive Conference Room	36/89	3	a	36/67
11/27/2001	Chancellor's Cabinet - Negotiation Discussion		0.75		
11/27/2001	Weekly Staff - data research		1		
12/4/2001	Chancellor's Council - Negotiation Discussion		0.75		
12/4/2001	Weekly Staff - data research		1		
12/6/2001	Jon Dee Grievance		2	g	
12/7/2001	Jon Dee Grievance		3	g	
12/10/2001	Prep time for negotiation		5	at	
12/10/2001	AFT negotiation CSM, 1-115	36/97	1	a	
12/11/2001	Weekly Staff - data research		2		
12/12/2002	Prep time for negotiation		4	at	
12/12/2001	Board Meeting - Negotiation Update		1	at	
12/12/2001	Prep time for negotiation		2	at	
12/13/2001	AFT negotiation District Board Room	36/95	3	a	
12/13/2001	Chancellor's Staff - Negotiation Discussion		0.75		
12/18/2001	Prep time for negotiation		4.5	at	
12/18/2001	Chancellor's Council - Negotiation Discussion		1	at	
12/19/2001	AFT negotiation Executive Conference Room	36/99	3	a	
1/8/2002	Weekly Staff/negotiation update		1		
1/9/2002	Prep time for Board Meeting - draft update		3.5		
1/9/2002	Board Meeting - Negotiation Update		0.5		
1/15/2002	Weekly Staff/negotiation update		1		
1/15/2002	Chancellor's Council - Negotiation Discussion		0.75		
1/16/2002	Grievance		5	g	
1/17/2002	Chancellor's Staff - Negotiation Discussion		0.75		
1/22/2002	Chancellor's Cabinet - Negotiation Discussion		0.75		

98.75

PSSC 39/5-6

36/67 200
6/12/03

8/10/03

1/22/2002	Prep time for Board Meeting - draft update		3	
1/22/2002	Weekly Staff/negotiation update		0.5	
1/23/2002	Grievance - Jon Dee/ draft to Board		5	
1/23/2002	Prep time for Board Meeting - contract update		2.5	
1/23/2002	Board Meeting - Negotiation Update		0.5	
1/23/2002	Prep time for AFT negotiation		3	
1/24/2002	District Board Room (AFT-3, AFSCME-3) 36/107		5	
1/24/2002	Chancellor's Staff - Negotiation Discussion		1	
1/25/2002	CSEA		2.5	
1/25/2002	Prep time for grievance		2.5	
1/28/2002	Grievance - Armando Olivera		2	
1/28/2002	Prep time for negotiation		3	
1/28/2002	AFT negotiation District Board Room 36/105		4	
1/28/2002	Weekly Staff/negotiation update		1	
1/30/2002	Executive meeting (Paula, Jim, Ron)		2	
1/30/2002	Grievance - Armando Olivera		5	
2/4/2002	Grievance - Jon Dee		3	
2/4/2002	Prep time for negotiation		1	
2/4/2002	AFT Executive conference Room		4	
2/5/2002	Chancellor's Council - Negotiation Discussion		0.75	
2/5/2002	Weekly Staff/negotiation update		1.5	
2/7/2002	Chancellor's Staff - Negotiation Discussion		0.75	
2/11/2002	Prep time for negotiation		2	
2/11/2002	AFT nego Executive conference Room 36/109		4	
2/12/2002	Weekly Staff/negotiation update		1	
2/13/2002	Grievance - Jon Dee		4	
2/13/2002	CSEA		3	
2/13/2002	Board Meeting - Negotiation Update		0.5	
2/14/2002	Chancellor's Staff - Negotiation Discussion		0.75	
2/19/2002	Chancellor's Council - Negotiation Discussion		0.75	
2/19/2002	Weekly Staff/negotiation update		1	
2/21/2002	Chancellor's Staff - Negotiation Discussion		0.75	
2/22/2002	Grievance - Jon Dee		5	
2/22/2002	Prep time for negotiation		3	
2/23/2002	Board Meeting - Negotiation Update		0.5	
2/25/2002	Prep time for negotiation		2	
2/25/2002	AFT Negotiation Executive Conference Room 36/111		4	
2/26/2002	Chancellor's Cabinet - Negotiation Discussion		0.75	
2/26/2002	Weekly Staff/negotiation update		1	
2/27/2002	Grievance - Jon Dee		5	
2/27/2002	CSEA		2	
2/28/2002	Chancellor's Staff - Negotiation Discussion		0.75	
3/4/2002	Prep time for negotiation		4	
3/4/2002	AFT negotiation Executive Conference Room 36/113		4	
3/5/2002	Chancellor's Council - Negotiation Discussion		1	
3/5/2002	Weekly Staff/negotiation update		1.5	

10575

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3/9/68
6/12/03

3/8/2002	Planning with Paula		
3/7/2002	Grievance - Jon Dee	3	
3/7/2002	Chancellor's Staff - Negotiation Discussion	6	af
3/11/2002	Prep time for negotiation	0.75	
3/11/2002	AFT Executive Conference Room	2.5	af
3/11/2002	Board Meeting - Negotiation Update	4	a
3/12/2002	Chancellor's Cabinet - Negotiation Discussion	1.5	
3/12/2002	Weekly Staff/negotiation update	0.75	
3/13/2002	Grievance - Jon Dee	1	
3/15/2002	Prep time for negotiation	5	g
3/18/2002	AFT Executive Conference Room (Decided not to have meeting notes)	2	af
3/18/2002	Chancellor's Council - Negotiation Discussion	4	a
3/19/2002	Weekly Staff/negotiation update	0.75	
3/20/2002	Prep time for Board Meeting - contract proposal	1	
3/20/2002	Board Meeting - Negotiation Update	4	
3/21/2002	Chancellor's Staff - Negotiation Discussion	0.5	
4/1/2002	Prep time for negotiation	0.75	
4/1/2002	AFT Executive Conference Room	2	af
4/1/2002	Prep time for managers' meeting	4	a
4/2/2002	Weekly Staff/negotiation update	3	
4/2/2002	All Managers' Meeting	1.5	
4/3/2002	Prep time for Non-rep meeting	0.75	
4/3/2002	Non-rep Meeting	1	
4/3/2002	Grievance	1.5	
4/8/2002	Grievance	5	a
4/9/2002	Chancellor's Cabinet - Negotiation Discussion	6	af
4/9/2002	Weekly Staff	0.75	
4/9/2002	Prep time for negotiation - data research	2	af
4/10/2002	AFT Negotiation Skyline	3	a
4/10/2002	Prep time for Board Meeting	2	
4/10/2002	Board Meeting - Negotiation Update	0.5	
4/11/2002	Prep time for grievance	2.5	g
4/11/2002	JRS Grievance	1	a
4/16/2002	Chancellor's Council - Negotiation Discussion	0.75	v
4/16/2002	Prep time for negotiation	3	af
4/16/2002	Weekly Staff/negotiation update	1	
4/17/2002	AFT negotiation	3	a
4/19/2002	Prep time for negotiation - proposal contract	8	af
4/22/2002	AFT negotiation District Board Room	8	a
4/23/2002	Chancellor's Cabinet - Negotiation Discussion	0.75	
4/23/2002	Weekly Staff/negotiation update	1.5	
4/24/2002	Prep time for negotiation	4	af
4/24/2002	Prep time for Board Meeting	3	
4/24/2002	Board Meeting - Negotiation Update	0.5	
4/25/2002	Chancellor's Staff - Negotiation Discussion	1	
4/30/2002	Chancellor's Council - Negotiation Discussion	0.75	

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4/30/2002	Weekly Staff/negotiation update			
5/1/2002	Prep time for negotiation	1		
5/1/2002	AFT negotiation Board Room and Executive	4	as	
5/7/2002	Chancellor's Council - Negotiation Discussion	3	a	
5/7/2002	Weekly Staff/negotiation update	0.75		
5/8/2002	Prep time for negotiation - contract draft	1		
5/8/2002	AFT nego Fish Bowl - Management only	8	af	
5/8/2002	Board Meeting - Negotiation Update	2	a	
5/13/2002	Prep time for negotiation	0.5		
5/13/2002	AFT negotiation management meeting	4.5	af	
5/14/2002	Weekly Staff/negotiation update	1	a	
5/16/2002	Prep time for negotiation	1		
5/16/2002	Chancellor's Staff - Negotiation Discussion	6	af	
5/17/2002	AFT Nego Board Room and Executive Conference	0.75		
5/21/2002	Weekly Staff/negotiation update	8	a	
5/23/2002	Chancellor's Staff - Negotiation Discussion	1		
5/28/2002	Chancellor's Cabinet - Negotiation Discussion	1		
5/28/2002	Weekly Staff/negotiation update - tentative	0.75		
5/29/2002	Prep time for Board Meeting - tentative	3		
5/29/2002	Board Meeting - Negotiation Update	7		
6/4/2002	Weekly Staff/negotiation update - tentative	1.5		
6/6/2002	Chancellor's Council - tentative contract	1		
6/11/2002	Chancellor's Cabinet - tentative contract	1		
6/11/2002	Weekly Staff/negotiation	0.75		
6/12/2002	Prep time for Board Meeting	1.5		
6/12/2002	Board Meeting - Negotiation Update	5		
6/13/2002	Chancellor's Council - final	0.5		
6/18/2002	Chancellor's Cabinet - Negotiation Discussion	1		
6/18/2002	Weekly Staff/final contract	1		
6/20/2002	Chancellor's Staff - Negotiation Discussion	1		
6/25/2002	Weekly Staff/negotiation update	0.75		
6/26/2002	Prep time for Board Meeting - final contract	1.5		
6/26/2002	Board Meeting - Negotiation Update	7		
6/27/2002	Chancellor's Staff - Negotiation Discussion	0.5		
	Miscellaneous (phone calls, emails - 3 hrs/WK)	144		
		660.5		

34/69
 NW
 6/21/02
 ad
 6/21/02

Contract Administration is not included in this time log.

Signature: Jim Albanese

Title: Executive Vice Chancellor

(DIST) / CSM / CAN / SKY
 (Circle one)

g - grievance = 85 / (CSEA)
 a - aft negotiations = 75.5 ✓
 af - aft neg prep = 103 ✓
 c - CSEA = 7.5 ✓
 Genl = 144 ✓

224

34/65 = 120.00
 34/66 = 98.75
 34/67 = 105.75
 34/68 = 112.00
 34/69 = 224.00
 Total p 660.5
 SSC 34/5-6

✓ Tested

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San Mateo County Community College District
Collective Bargaining Time Log Sheet

Gen 3G/40 1006/12/03
AFT -1 - 200
CSBA -2 202.50
AFSCME -3 59

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supply/etc (Itemize)	Supply Costs (If any)
General	General 1/2 hour per week	0		
7/10/2001+	AFT PT faculty medical reimbrsm form	1	af	
7/11/2001+	post AFT release subs and UB accruals	1	af	
08/02/01	CSEA negotiations (my first meeting) prep/reading	2	c	
8/10/2001+	Flex day pay for AFT people discussion/pay	1	af	
08/23/01	AFSCME review/comments of draft counter	3	af	
Sept	UB Musgrave, Upton, Chowenhill ^{UB UNIT}	1	U	
09/12/01	AFSCME draft counter finalize	3	af	
10/31/01	CSEA negotiations and prep	2	c	
Oct-Jan	Jon Dee grievance/discipline/documentation/meetings	2	120 (approx 2 hrs/day)	9
11/03/01	CSEA discussion on PAF processing	2	c	
Nov	UB Upton, Allunan	1	U	
11/07/01	CSEA negotiations and prep	2	c	
Dec-Jan	Work with Sabrina on Fall UB	1	U	
Jan	UB work Bratton, Lowell, Barchas	1	U	
01/24/02	AFSCME negotiations and prep	3	af	
01/31/02	CSEA negotiations and prep	2	c	
02/14/02	AFSCME negotiations and prep	3	af	
02/21/02	AFSCME negotiations and prep	3	af	
02/22/02	CSEA negotiations and prep	2	c	
02/28/02	AFSCME negotiations and prep	3	af	
	Parity cal review/work (here and next couple days)	1	4 af	
03/08/02	CSEA negotiations and prep	2	4 c	
03/11/02	CSEA concern over AFT 00-01 COLA	2	5 c	
03/12/02	AFT members over medical cap report	1	3 af	
03/08/02	Research AFSCME 5 year benefit rates/costs	3	8 af	
03/14/02	AFSCME negotiations and prep	3	4 af	
3/15/2002+	CSEA review contract language	2	15 c	

281 ✓

✓ Footer

PSSC 3G/5-6

36/71 on 6/12/03

8/13/03

20/2002+	AFSCME contract language review	3	15	af
03/15/02	CSEA negotiations and prep	2	4	c
03/22/02	CSEA negotiations and prep	2	4	c
03/26/02	CSEA negotiations and prep	2	4	c
03/27/02	AFSCME negotiations and prep	3	4	af
	CSEA tent contract final review	2	10	c
04/01/02	Meeting re AFSCME medical cap options	3	4	af
April	HR/payroll meetings on COLA processing	0	40	N
04/02/02	Managers meeting re negotiations	0	1	N
	Payroll retro processing meeting	0	1	N
	CSEA negotiations and prep	2	2.5	c
04/03/02	Payroll retro processing meeting	0	2.5	N
04/04/02	AFSCME negotiations and prep	3	3	af
Apr-June	AFT cost out of various plans 25% of time	1	95	af
04/20/02	AFT unit banking email to colleges	1	1	af
	UB training with Sabrina	1	3	J
4/29/2002+	CSEA call re bookstore outsourcing/discussions	2	5	c
05/13/02	AFT negotiations mgmt meeting	1	1	af
June	UB work--Cliff Denney, Joe Johnson	1	6	N
06/19/02	AFT cost of total budget prep	1	6	af
06/20/02	Spring unit banking w/ sabrina	1	2	af
06/26/02	Mtg budget shortfalls due to contract negotiations/prep	0	15	N
	Prep for COLA payroll processing	0	20	N
06/27/02	AFT settlement payroll procedures--district	1	3	af
	AFT settlement payroll procedures--payroll clerks	1	3	af
06/28/02	AFT payroll process review/calc/liab work begin	1	5	af

Signature: *Symon Portage* Title: Director of Budgets

260
 541
 36/9
 DIST CSM / CAN / SKY
 (Circle one)

Please return form to Raymond Chow at District Office by August 1 each year

✓ Forked
 99 = AFT PAY 157
 C = CSEA MGT 80.5
 af, alison PAY 65
 9 = CSEA MGT 120
 UB UNIT BANKING = AFT 27
 79.5/541/11

36/70 = 281
 36/71 = 260
 Total 541
 P 55C 36/5-6

14

36/72
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 2001 THROUGH JUNE 30, 2002
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
P. Anderson	10/8/2001 ✓	AFT Negotiations	1:00p.m-3:00pm	2
P. Anderson	10/29/2001 ✓	AFT Negotiations	1:00p.m-3:00pm	2
P. Anderson	11/19/2001 ✓	AFT Negotiations	1:00p.m-3:00pm	2
P. Anderson	12/13/2001 ✓	AFT Negotiations	9:00a.m-11:00am	2
P. Anderson	12/19/2001 ✓	AFT Negotiations	9:00a.m-11:00am	2
P. Anderson	1/24/2002 ✓	AFT Negotiations	9:00a.m-11:00am	2
P. Anderson	1/28/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P. Anderson	2/4/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P. Anderson	2/11/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P. Anderson	2/25/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P. Anderson	3/4/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P. Anderson	3/11/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P. Anderson	3/18/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
Total				<u><u>33</u></u>

See AFT negotiation meeting notes w/p 36/82-115

- 31
2

P. Anderson allowed hours are 33 hours of AFT negotiations

✓ hours already included on w/p 36/73-74
4/15/04

Total Supportable hours = 33 ✓
 36/74 212.75
 245.75 36/9
 214.75

212.75 ✓
 244.75

61-63 209.21
 64-67 7.5
 214.75

PSSC 36/5-6

Paula Anderson
Calendar regarding Union Issues
2001-2002

39/73
 6/12/03

8/18/03

DATE	FROM	TO	PURPOSE	TRAVEL
07/09/01	9:00	10:30	Inter-departmental Meeting re: Labor - District	1.5 N
07/12/01	2:00	4:30	CSEA Negotiations	2.5 CN
07/19/01	2:00	4:30	CSEA Labor Management Council	2.5 C
07/26/01	12:30	3:00	Meeting re: Union Contracts - Skyline	* 2.5 N
08/07/01	9:00	10:00	District Labor Meeting	1 N
08/09/01	2:00	4:30	CSEA Labor Management Council	2.5 C
08/10/01	1:30	3:30	AFSCME Labor Management Council	2 aff
08/14/01	1:30	2:30	AFSCME inter-departmental meeting	2 aff
08/14/01	3:00	4:30	Inter-departmental Meeting re: Labor - District	1.5 N
08/16/01	2:00	4:30	CSEA Negotiations	2.5 CN
08/23/01	1:00	3:30	AFSCME Labor Management Council	2.5 aff
08/26/01	4:30	6:00	Arbitration - Cañada	* 1.5 N
09/07/01	2:00	4:30	CSEA Labor Management Council	2.5 C
09/17/01	2:00	4:00	AFSCME Labor Management Council	2 aff
09/27/01	2:00	4:30	CSEA Negotiations	2.5 CN
10/02/01	2:00	3:00	Meeting re: Union Contracts - Cañada	* 1 N
10/04/01	2:00	3:30	AFT Team Meeting	1.5 aff
10/05/01	2:00	4:30	CSEA Labor Management Council	2.5 C
10/08/01	1:30	2:30	AFT Meet & Confer	2.5 C
10/08/01	8:00	5:00	AFT Arbitration	1.5
10/09/01	8:00	5:00	AFT Arbitration	9 > same day/hrs
10/10/01	2:00	4:30	CSEA Management Team Meeting	9
10/29/01	12:00	1:00	AFT Management Team Meeting	2.5 C
10/29/01	1:00	2:00	AFT Pre LMC Meeting	1
10/29/01	2:00	4:30	AFSCME Labor Management Council	1 4.5
11/05/01	2:00	4:30	AFSCME Negotiations	af 2.5
11/07/01	2:00	4:00	CSEA Negotiations	2.5 af
11/14/01	1:00	3:00	AFT Steps Meeting	2 CN
11/15/01	2:00	4:30	CSEA Labor Management Council	2
11/19/01	12:00	3:00	AFT Labor Meeting - CSM	* 2.5 C
11/20/01	2:30	4:00	AFT Grievance	af 3
11/21/01	2:00	4:00	AFSCME Labor Management Council	1.5 af
11/27/01	2:00	3:00	CSEA Meeting	2 aff
12/04/01	12:00	2:00	CSEA Celebration	1 C
12/05/01	2:00	4:30	CSEA Negotiations	2 C
12/06/01	2:00	4:30	AFSCME Negotiations	2.5 CN
12/07/01	2:30	4:30	CSEA Labor Management Council	2.5 af
12/10/01	1:00	3:30	AFT Meeting - CSM	2 C
12/13/01	9:00	10:45	AFT Meeting - District	* af 2.5
12/13/01	2:00	4:30	AFSCME Negotiations	af 1.75
12/19/01	9:00	11:00	AFT Negotiations	2.5 af
12/19/01	2:30	4:30	CSEA Negotiations	a 2
01/02/02	10:00	11:30	CSEA Meet & Confer	2 CN
01/10/02	2:00	4:00	AFSCME Labor Management Council	1.5 C
01/11/02	2:00	4:00	CSEA Negotiations	2 aff
01/24/02	2:00	4:00	AFSCME Negotiations	2 CN
01/25/02	2:00	4:30	CSEA Negotiations	2 aff
01/28/02	9:00	10:30	AFSCME Grievance	2.50 CN

1.5

PAW
 PSSC 39/576

Paula Anderson
Calendar regarding Union Issues
2001-2002

36/74
 COB
 6/12/03

DATE	FROM	TO	PURPOSE	TRAVEL
01/28/02	1:00	4:00	AFT Negotiations	3 a
01/31/02	2:00	4:00	CSEA Negotiations	2 CW
02/01/02	2:00	4:00	CSEA Negotiations	2 CW
02/04/02	1:00	3:00	AFT Negotiations	2 a
02/02/01	2:00	4:30	CSEA Labor Management Council	1.5 c
02/07/02	1:00	2:00	AFSCME Pre-Negotiations Meeting	1 afp
02/07/02	2:00	4:00	AFSCME Negotiations	2 af
02/08/02	2:00	4:00	CSEA Negotiations	2 CW
02/09/02	10:00	2:30	AFT Grievance	4.5 g
02/11/02	12:00	2:00	AFT Negotiations	2 a
02/12/02	2:00	3:30	AFT Hearing	1.5 a
02/13/02	9:00	10:30	CSEA Inter-departmental meeting	1.5 c
02/14/02	2:00	4:00	AFSCME Negotiations	2 af
02/20/02	2:00	4:00	CSEA Negotiations	2 CW
02/22/02	2:00	4:00	CSEA Negotiations	2 CW
02/25/02	12:00	4:00	AFT Negotiations	4 a
02/27/02	11:30	12:00	CSEA Meeting	0.5 c
02/28/02	2:00	4:00	AFSCME Negotiations	2 af
03/01/02	2:00	4:00	CSEA Negotiations	2 CW
03/04/02	2:00	4:00	AFT Negotiations	2 a
03/08/02	9:00	11:00	AFSCME Negotiations	2 af
03/08/02	2:00	4:00	CSEA Negotiations	2 CW
03/11/02	1:00	4:00	AFT Negotiations	2 a
03/14/02	2:00	4:00	AFSCME Negotiations	2 af
03/15/02	2:00	4:00	CSEA Negotiations	2 CW
03/18/02	2:00	4:00	AFT Negotiations	2 a
03/22/02	2:00	4:30	CSEA Negotiations	2.5 CW
03/26/02	1:00	3:00	CSEA Negotiations	2 CW
03/27/02	2:00	3:30	AFSCME Leads Meeting	1.5 afp
03/28/02	8:00	9:00	AFT Grievance	1 g
04/01/02	12:00	2:00	AFT Negotiations	2 a
04/01/02	2:00	4:00	AFSCME Negotiations	2 af
04/02/02	1:00	4:00	CSEA Negotiations	3 CW
04/04/02	2:00	4:00	AFSCME Negotiations	2 af
04/11/02	1:00	3:00	AFSCME Negotiations	2 af
04/12/02	11:00	2:00	AFSCME Meeting	3 afp
05/01/02	2:00	4:00	AFT Negotiations	2 a
05/02/02	2:00	4:00	AFSCME Negotiations	2 af
05/10/02	10:00	12:00	AFSCME Grievance	2 g
05/17/02	9:00	5:00	AFT Negotiations	8 a
05/23/02	2:00	4:00	CSEA Labor Management Council	2 c
06/04/02	1:00	5:00	CSEA Negotiations	4 CW
06/06/02	2:00	4:00	AFSCME Negotiations	2 af
06/07/02	2:00	4:00	AFSCME Negotiations	2 af
06/13/02	2:00	5:00	CSEA Labor Management Council	3 c

W = genl 9
 C = CSEA P+P 34.580
 CW = CSEA Nego. 46
 a = AFT Nego. 51.5
 af = AFSCME 12.25
 afp = AFSCME 34.5
 afp = AFSCME 10

3. g... 7.5
 212.75 hrs.
 36/72
 PSSC 36/5-6

15

San Mateo County Com
Collective Bargaini

obviously,
I'm on the
Negotiations
team

39/75
6/12/03

Record all activities related to claim components: neg
grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
9/27/2001	All District Managers Meeting	4		
10/4/2001	Negotiations	2		
10/8/2001	Negotiations 36/82	4		
10/29/2001	Negotiations 36/84	4		
11/19/2001	Negotiations 36/86	3		
11/26/2001	Negotiations 36/89	4		
12/3/2001	Negotiations	1		
12/10/2001	All District Managers Meeting	4		
12/10/2001	Negotiations 36/92	3		
12/13/2001	Negotiations 36/95	2		
12/19/2001	Negotiations 36/99	2		
1/24/2001	Negotiations 36/102	2.5		
1/28/2001	Negotiations 36/105	4		
2/4/2001	Negotiations 36/107	4		
2/11/2001	Negotiations 36/109	4		
2/25/2001	Negotiations 36/111	4		
3/4/2001	Negotiations 36/113	4		
3/11/2001	Negotiations 36/115	4		
3/18/2001	Negotiations 36/117	4		
4/1/2001	Negotiations	4		
4/10/2001	Negotiations	2.5		
4/17/2001	Negotiations	1		
4/22/2001	Negotiations	8		

Signature:

Linda Aguilar

Title:

Dear Business

129.
2
DIST / CSM / CAN / SKY
(Circle one)

PSSC 39/5-6

3G/76
 0/12/03

San Mateo County Community College District
 Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

<u>Date</u>	<u>Claim Component / Activity</u> (Briefly describe)	<u>Hours Spent</u>	<u>Supplies / Printing</u> (Itemize)	<u>Supply Costs</u> (If any)
5/1/2001	Negotiations	3.5		
5/13/2001	Negotiations	1		
5/17/2001	Negotiations	4		

87.50 + 1st 2
 3G/9

Signature: *Linda Cuellar*
 Title: *Dean, Business*

DIST / CSM / CAN / SKY
 (Circle one)

PSSC 3G/5-6

16

AFT

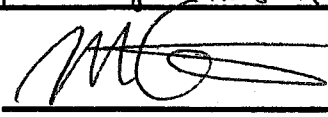
36/77
6/12/03

San Mateo County Community College District
Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
9/10/2001	Interest Based Bargaining Workshop	8		
10/4/2001	Contract negotiations - MGMT Meeting	2		
10/8/2001	Contract negotiations - AFT 36/82	1.5		
10/29/2001	Contract negotiations - AFT 36/84	2		
11/26/2001	Contract negotiations - AFT 36/89	3		
12/3/2001	Mgmt Meeting - Collective Bargaining AFT 36/91	1		
12/13/2001	Contract negotiations - AFT 36/95	3		
12/19/2001	Contract negotiations - AFT 36/99	3		
1/24/2002	Contract negotiations - AFT 36/102	3		
1/28/2002	Contract negotiations - AFT 36/105	4		
2/4/2002	Contract negotiations - AFT 36/107	4		
2/11/2002	Contract negotiations - AFT 36/109	4		
2/25/2002	Contract negotiations - AFT 36/111	4		
3/4/2002	Contract negotiations - AFT 36/113	4		
3/11/2002	Contract negotiations - AFT 36/115	4		
3/18/2002	Contract negotiations - AFT 36/117	4		
4/1/2002	Contract negotiations - AFT	4		
4/17/2002	Contract negotiations - MGMT Meeting	2		
4/22/2002	Contract negotiations - AFT	8		
5/1/2002	Contract negotiations - AFT	3		
5/8/2002	Contract negotiations - MGMT Meeting	2		
5/13/2002	Contract negotiations - MGMT Meeting	1		
5/17/2002	Contract negotiations - AFT	9		
11/19/01	Negotiations - Aft 36/86	3		

Signature:

 M. Claire

Title:

Dean, Technology Division

DIST / CSM / CAN / SKY
(Circle one)

83/50
86/55
36/9

AFT 75.5
GE 8.0

PSSC 36/5-6

8/18/02

36/18
w/o
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 2001 THROUGH JUNE 30, 2002
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
J.Rivera	10/8/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	12/10/2001	AFT Negotiations	9:00a.m-11:45am	2.75
J.Rivera	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
J.Rivera	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
J.Rivera	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
J.Rivera	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	2/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

37.75

See AFT negotiation meeting notes w/p 35/82-117

36/9

J.Rivera allowed hours are 37.75 hours of AFT negotiations

PSSC 36/5-6

18

39/79
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 1999 THROUGH JUNE 30, 2000
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
K. Harer	10/8/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	12/10/2001	AFT Negotiations	9:00a.m-11:45am	2.75
K. Harer	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
K. Harer	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
K. Harer	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
K. Harer	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	2/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

37.75 39/9

See AFT negotiation meeting notes w/p 39/82-117

K. Harer allowed hours are 37.75 hours of AFT negotiations

PSSC 39/8-L

19

39/80
6/17/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
 JULY 1, 1999 THROUGH JUNE 30, 2000
 SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
R. Thiele	10/8/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	12/10/2001	AFT Negotiations	9:00a.m-11:45am	2.75
R. Thiele	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
R. Thiele	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
R. Thiele	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
R. Thiele	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	2/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

37.75

39/9

See AFT negotiation meeting notes w/p 39/82-117

R. Thiele allowed hours are 37.75 hours of AFT negotiations

PSSC 39/5-6

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 2001 THROUGH JUNE 30, 2002
AUDIT I.D. # S03-MCC-0040

36/81
WV
6/12/03

Relatos

AFT NEGOTIATION MEETING NOTES

✓
CU 6704
36/45
0.00 *
99 2.00 +
101 2.00 +
105 3.00 +
107 3.00 +
109 3.00 +
111 3.00 +
113 3.00 +
115 3.00 +
117 3.00 +
92 1.75 +
28.75 *

PSSC 36/5-6

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

36/82
 COO
 8/12/03

Flipchart Notes - 10/8/01

Management & AFT Negotiation Meeting
 notes

MANAGEMENT & AFT NEGOTIATION

Ground Rules for today:

- One person at a time
- Facilitation
- Attack issues not the person
- Interest-based Discussion
- Common group
- Common understanding
- Anyone can call caucus - indicate time-out

Paula Anderson 1 (77) - 36/73
 Jim Anderson 15 (65) 36/65
 Linda Avellar 4 (75) - 36/75
 Michael Claire 15 (77) - 36/77
 J. RIVERA 2 - 36/78
 K. HARER (2) 2 - 36/79
 R. THIGLE 2 - 36/80

Agenda

- Meeting organization
 - Food
 - Location
 - Seating
- Calendar/Agenda for next meeting
- Ground rules
- Identify interests - dialogue to gain understanding

Agreements:

(open seating, facilitator: Katherine Harer)

36/79

1. Joint letter to the Board stating interests - submit by 10/24, hearing by 1/14
2. Next meeting - everyone brings
 - a. ground rules to discuss
 - b. part-time parity

3. Next meetings:

10/29	1 - 2:30 p.m.
11/19	1 - 3 p.m.
11/26	1-3 p.m.

(Handwritten signature)

+	△
No table	Too noisy
Positive beginning of process	No table
Everyone participated	
Learning new terms	
Jim is a "good guide"	
Time well-spent	
Good facilitation	

PSSC 36/5-6

3G/83
6/12/07

Flipchart Notes – 10/8/01

Future discussion:

Agree on what constitutes comparisons for salary and benefits

Option: Joe's promise of 3rd in Bay 10

Productivity and relation to salary
Need to define parity

OK to send certification

PSSC 3G/8-6

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

The Negotiation AFT Meeting Notes

10/29/01

Meeting Notes

Executive Conference Room

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele.

The Management & AFT Meeting

Agenda for 10/29/01

- Check In
 - a. Ground rules to discuss
 - b. Part-time parity
- Next Meeting Agenda
- Set future meetings date
- Tentative future dates
 - a. 11/19/01, 1 - 3 p.m., CSM Old Board Room
 - b. 11/26/01, 1 - 3 p.m., District Board Room
- +, Δ

Jim Albanese 2 (66)-36(66)
Paula Anderson 2 (73)-36(73)
Linda Avelar 4 (75)-36(75)
Michael Claire 2 (77)-36(77)

(2)

Ground Rules - 10/29/01

1. - AFT proposed idea of using an outside facilitator
 - a. * Unpaid from State (CCSF contact)
 - b. Glaser?
 - c. Peninsula Conflict Resolution Center
- Katherine and Jim will explore state option by next meeting, if possible
 - a. Who records? Katharine will check
- Paula will facilitate if no outside person is found
2. Concept of "elephant" - things that happen between sessions that need to be discussed, that may impair communication.
3. Bring time constraints and "elephants" in during "check-in."
4. Use of "Huthwait Model" -
 - How to maintain open communication
 - Need a way to remind ourselves to stay in first-half-of-chart-buzz-phrase?
 - "Bottoming-out"?
 - Read Getting to Yes for help
5. Flip chart notes as record
Will review during +/Δ

PSSC 36/56

3G/85
6/12/13

8/18/03

- 6. Keep meetings to maximum of 3 hours.
- 7. Table? Work with this mode – have a table in room for papers or other needs. “Flexible work-space” concept
- 8. Caucus whenever within time frames. Anyone can ask for caucus
- 9. We will use 7-elements of I.B.B. for now
- 10. How to handle written communication:
 - Jim - District says AFT has right to communicate w/no conditions
 - District also has same right
 - Jim - CEW is an example: AFT put out a flyer: issue is up for bargaining. Now “more difficult to resolve problem”
 - I.B.B. group needs to “control” communications
 - Joaquin - AFT flyer was not something that reflected discussions during negotiations. What’s the problem?
 - Katharine - Union needs right to have independent communication around issues: educational, informational flyers, articles, etc. So does District. We have different angles on issues. This doesn’t reflect agreements made in negotiations.

Agenda for 11/19/01

- Continue discussion on written communication policies
- Part-time Parity
- Set next meetings

+	△
1. Good info. Shared	1. Do better job with directions and time
2. Hearing about union issues	2. Importance of everyone being here
3. Frankness from AFT and Dist.	
4. Good discussion/problem solving on Huthwait model	
5. Facilitator good	

PSSC 3G/5-6

2

Agendas

36/86
6/12/03

11/19/01

36/62 Meeting Notes

CSM 1-115 (Old Board Room)

36/19

36/78

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele, 36/80 36/75 36/77

The Management & AFT Meeting

Overview of Goals/Time lines

Agenda

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

- A. Discussion on written communications policies
- B. Part-time parity
- C. Set meeting dates
- D. State mediation facilitators

MGMT. & AFT Meeting
NOTES

- Concerns about pace of negotiation – questions renew process
 - 1 schedule more meetings
 - 2 two issues: part-time parity, salary issues
 - 3 use process but also move thing along

- Time line expectations:

(JR) two-tier – Skyline faculty
Pressure to update faculty

(MC) interest-based bargaining educate via advocate

(JA) Is state funding causing some concerns
Cutbacks in other education sectors – Does this drive concern?

(KH) no-affordability- cost of living?
Will they stay committed to District with more competitive salaries?

(RT) younger faculty more likely to move – non-tenured
more mobile

(JR) How do we reconcile pressures to accelerate to process?
closer to process of settling before Christmas

(JA) set more dates (CSEA not using IBB). We can brainstorm options.
However, lots of uncertainty with economic climate/ funding status – fiscal stability is an interest.

(JA) don't want to raise expectation just by meeting more often

(KH) accelerate discussions re: substantive issues

(LA) focus on coming to agreement on final outcomes with respect to process

Jim Albanese 3 (60)
Paula Anderson 3 (73)
Linda Avelar 3 (71)
Michael Claire 3 (77)
3

PSSC 36/5=6

3G/84
6/12/03

(KH) invite Chancellor to discuss/communicate his vision re: financial future of the District
Ron G. – address impact of Bond re: general fund commitments

(JA) Bond does not provide operating \$ (match requirements re: State Funding)

(JR) but... general fund \$ can be allocated to free up \$

(KH) Ron G. – shifts in
Priorities – how do we survive
Financially – what are solutions? i.e. productivity, strategic planning, etc..
\$ freed up from by bond to help salary for faculty
Look at doing things differently

Meeting Dates:

11/26 1-3 District Board Room
Be prepared to block out once a week negotiations meeting by next meeting.

12/10 1-3 CSM, 1-115 (the Old Board Room)
12/13 9-11 District Board Room
12/19 9-11 District Executive Conference Room (next to Ron's office)

Tentative meeting time in Spring – Mondays, 1-4

(JA) contracted AFT recommended person not available until next spring (Jan.). Do we want to try with someone else now and switch later?

(JR) Yes, Rouse has recommendations

(JA) discussion written communication policies – still a concern
IBB communication is worked out within circle – process takes time (JA needs to know how we will communicate with constituents)

Regardless – needs to know how

(KH) times where it is and is not appropriate

(JA) What if we come to consensus and AFT puts something out to contrary

(JR) lose credibility – not a good thing to do

(JA) e.g. – RG comes to next meeting
? – AFT puts that out might be sensitive
(AFT agrees that this does need to discussed)

(JR) yes, within negotiations. We have a history of negotiations

(JA) recent articles in Advocate KH- we do not read everything

PSSC 3G/5-6

3G/88
 6/12/03
 8/18/03

That goes in advocate – but we have maintained confidentiality with respect to negotiation

(JA) mutual interest on PIT pay very controversial. Will there be coordination with AFT leadership, EC and Exec. Director?

(KH) IBB – yes, we need to look at more carefully. However, we need to maintain some freedom – management needs to trust us. It’s good for the process

(JR) EC – not all members support
 IBB – sometimes mistakes will be made

(RT) new process be sensitive to everyone’s needs

(JA) if Advocate is not controlled with respect to negotiations, then, he needs to bring that into consideration. I have other tables that are impacted.

This is a relationship issue.

(JR) AFT negotiations team responsible for communication at table – will not edit other items. Free press/debate is healthy

(JA) Does this include Exec. Director i.e. p/t issues, pay, etc...

Agenda for next meeting

Introductions

- + Review/Check-in
- + Definition of “parity,” develop options relative to definition
- + Review p/t hourly schedule
- + Review meeting dates

+		△
<ul style="list-style-type: none"> - Frank discussion on communication - Set more meeting s to accelerate process - Jim working on facilitator - Good work facilitating 		We miss Paula

PSSC 3G/5-6

2

3G/89
6/12/83

11/26/01

Meeting Notes

Executive Conference Room (District)

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

The Management & AF

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

Agenda

The Mgmt & AFT Meeting
Notes

1. Introductions
2. Review/Check-in
3. Definition of "parity," develop options relative to definition
4. Review p/t hourly schedule
5. Review meeting dates

Check-in	Jim contacted by Skyline newspaper re: part-time parity – no comment
Part-time Parity	Need to define for State by 2/01 – need to check on this deadline
JR	Need this definition to help us create our goal for new\$
LA	Start by using State Task Force list of items to consider in defining parity for our Dist.
JR	Need to consider expectations of responsibilities
LA	Different expectations among part-timers – gamut of n
RT	Comparable duties (PT to FT) might not be desired by
JR	One minimum definition w/ mechanism for awarding; take more responsibility
KH	Could connect amount of responsibility to amount of
JA	Two standards to definition: 1) classroom related 2) non classroom related (committees, governance, etc)
MC	Already compensates some part-timers at special rate – problem w/ 60% law?
JR	Need to clarify how we implement 60% law – not consistent in District
KH	Create conflict w/ full-timers who do so much "extra" work?
JR	Set graduated % based on how much a part-timer works at extra responsibilities

Jim Albanese 3 (4)
 Paula Anderson 3 (7)
 Linda Avelar 3 (75)
 Michael Claire 3 (77)

3

PSSC 3G/8-6

AD 2/11/03
 3G/91
 con
 6/12/03

		<p>\$100,000 ↓ 75 % 75,000 — 100 % parity ↙ 68% Current status of parity</p>
IS		Need to clarify Feb. date
JR		Will email CFT president

- We all agree that what we spoke about today or any other day is confidential.
- Closure on ground rules – try to agree on communications policy, if possible. Also, other rules and agreements by email or phone with Jim A., Joaquin, Katherine.
- Next time – Mon., 12/10, 1-3 p.m. at CSM 1-115.
- We will review MOU before next meeting.

Next Agenda:

- Review notes
- Check-in
- Continue parity definition discussion
- Start to develop options

+	△
Better participation Good to discuss issues KH – good facilitator Frank discussion Informative Identified needed info.	Didn't have all info. Missed Paula Needed even more participation from all team members

Rec 22-1

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

The MGMT & AFT Meeting Notes

36/92
 CW
 6/12/03

12/10/01

Old Board Room (1-115, CSM)

Meeting Notes

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

36/62
 36/75
 36/77
 36/80
 36/19
 36/28

The Management & AFT Meeting

12/13/01 Collective Bargaining Meeting

Agenda

District Board Room
 9 - 10:45 a.m.

1.75

1. Check-in
2. Review notes
3. Facilitation
4. Ground rules
5. Continue Parity definition/discussion
6. 60% information
7. Part-time data (maybe)
8. Discussion of 457 plans and pre-paid legal plans as benefit options
9. Additional interest of District multi-year agreement

12/10/01 Agenda

1. Review Notes
2. Check-in
3. Continue Parity definition discussion
4. Start to develop options

Check-in		
JA		Call ahead if need meeting time to caucus
KH		May not get mediation facilitator - Roose
IS		If not available to us, why have Roose come on the 13th
KH		Will check in with Roose
JA		Review meeting times and set next agenda 12/13, 9-10:45 am - District Board Room 12/19, 9-11 a.m. - District Executive Conference Room 1/24, 9-11 a.m. - District Board Room

District

3G/94
aw
6/12/03

+	△
Good facilitation Recognize need for data/ document review Welcome Victoria	Joaquin had to leave Observe starting time Linda had to leave

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

36/95
 6/12/03

The MGMT & AFT Meeting Notes

12/13/01

District Board Room

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

36/62 Meeting Notes

36/75 1/92

36/27

36/80

36/79

36/78

The Management & AFT Meeting

12/19/01 Collective Bargaining Meeting

Agenda

District Executive Conference Room
 9 - 11 a.m.

2

1. Check-in
2. Review notes
3. Continue Explore Parity Options
4. Facilitation
5. Next Agenda

12/13/01 Agenda

1. Check-in
2. Review notes
3. Facilitation
4. Ground rules
5. Continue Parity definition/discussion
6. 60% information
7. Part-time data (maybe)
8. Discussion of 457 plans and pre-paid legal plans as benefit options
9. Additional interest of District multi-year agreement

Task		Jim- schedule room for AFT 60 min. prior to negotiations at site
Page 2		Appendices not apprentices
KH		Facilitation: not able to contact Roose - put over to next meeting
IS		How long will we look for a mediator?
Group Consensus		See how it goes

3/9/96
CWO/6/2/03

JR		Start exploring options; overall principle equal pay equal work
JR		Comparable pay for comparable work Option 1: 75% in AFT widely used; Washington State uses 76%. By setting goal becomes reachable Tied to Opt 1; consider using \$ to add step 11; remainder spread over base; use base of full-time salary schedule as benchmark.
JA		Option 2: +% on part-time schedule; contingency language regarding continued funding and what happens.
KH		Option 3: Add column for MA
PA		Option 4: Analyze current contract and determine % by current contract
JA		Option 5: Look at existing agreements LA/El Camino
JR		Option 6: Load pay rather than hour
Task		Both sides to independently review options and bring information to next meeting.
PA		<u>Ed. Code on 60% issues and look at problems in it:</u> written for K-12 – when apply college work, doesn't apply (short courses; differing schedules, etc.) <ul style="list-style-type: none"> • Case law comes down on <u>mixed definitions</u> • How do we define 60% - semester? year? We tend to do this on annual basis (practice) • Our definition can affect part-time parity – do activities outside teaching count in 60% (committee work, etc.) – We often assume all activities will fall under 60%, but we need to clarify and agree on this area. • 137 (approx) full-time teaching hourly/ overloads (8 non-teaching) • 705 (approx) part-time “bodies” – 38 counselors, 6 librarians, 7 nurses, 7 learning center people, 4 testing people/DSPS (LD)
JA		30 FTE on part-time schedule. Significant amount of teaching done by full-time faculty (when you look at the 30 FTE). Approx. 1/3 of full-time faculty teaching overload.
JR		Can we get numbers of part-timers on each step? Degree information? How many w/MAs?

Dec 13 15-6

39/78
COO
6/12/03

+	△
A lot of information Communicate clearly Kudos to Suki Coffee Side bar Finish on time (thanks KH)	

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

39/99
 CVO
 6/12/03

The MGMT & AFT Meeting Notes

12/19/01

District Board Room

Meeting Notes

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

39/62
 39/72
 36/75
 36/77
 39/80
 39/79
 39/78

The Management & AFT Meeting

12/19/01 Collective Bargaining Meeting

Agenda

District Executive Conference Room

9 - 11 a.m.

2

1. Check-in
2. Review notes
3. Continue Explore Parity Options
4. Facilitation
5. Next Agenda

1. List plan	AFT concurs with implementation of Hartford 457 and prepaid legal
2. Ground Rules	Draft reviewed and approved
3. Disciplines RE: Masters	Handout from Paula. Paula will work with Joaquin on follow-up review of costing information on part-time
4. Notes	Approved
5. Part-time Parity options	JA - New option (option 7): One time payment for Fall 01-02 One time payment for Spring 01-02 Variation -7A One time payment for Fall 01-02 Other option for Spring Handout - El Camino Plan "Part-time faculty compensation proposal" 11-14-01 This plan has been approved
	Review of Options
JR	Option 1 - 75% if full-time goal plus add step 11 using same step criteria single column Sub-option - square the schedule Process question: Should we deal with parity goal and actual implementation as separate issues?

39/101
6/2/03

+	△
Welcome facilitator Good dialogue Like Paula in discussion Good facilitation by Linda Like post-it charts Like Irene noticing process	Group too segregated by union/management

39/12

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

36/102
 36/100
 6/2/03

The MGMT & AFT Meeting Notes

1/24/02 Meeting Notes 36/72
 District Board Room 36/77
 Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, 36/19
 Katharine Harer, Joaquin Rivera, Romy Thiele, 36/80 - 36/75
 36/79 36/76
 The Management & AFT Meeting

1/24/02 Collective Bargaining Meeting

Agenda

District Board Room
 9 - 11 a.m. 2

1. Check-in
2. Review notes
3. Progress reports on part-time research and discussion on part-time parity
4. Full-time salary and benefits
 Info by District:
 - a) 1% cost
 - b) Scattergram on salary
 - c) Scattergram on Medical plans
 Info by AFT:
 - a) Quality-of-life survey results (Hold)
 - b) Bay 10 comparisons
5. Set agenda
6. Confirm future dates

	3. Part-time options and parity discussion New option #8 01-02 - Distribute \$ on lump sum 02-03 - Extra step
	Handout Los Rios parity agreement
	Next steps on Part-time <ul style="list-style-type: none"> • Paula will provide data by 2/25 on step and LOAD options • Jim and Joaquin will have parity timetable at 1/28/02 meeting • District will respond to Office hours at 1/28/02 meeting

PSSC 36/100-11

3/9/03
 3/6/03

Options for Year 2 (02-03)
 Consensus to continue

	Yes - continue	No - eliminate
1. Extra step	X	
2. Column for MA		X
3. LOAD pay	X	
4. \$ on Schedule % (as fallback)	X	
5. Square schedule (in conjunction with other options)	X	

Option for Year 1 (01-02)

	Yes	No
1. Lump sum	X	
2. % on schedule		X

(4) Full-time salary and benefits

JA	Cost of 1% for all faculty \$420,000
PA	Explains: <ul style="list-style-type: none"> • Handout CALPERS 02 rates • Handout: scattergram on Medical plans • Handout: scattergram on regular faculty salary placements
KH	Quality-of-life results by 2/4/02
JR	Refer to 4/11/01 study
JA	Will bring in ACCCA study to 1/28/02 and HR survey

3/9/02

(5) Confirm future dates

2/4/02: No Jim
 1/28/02: Joaquin leaves early
 2/11/02: Paula misses part

3/9/02

(6) Next agenda 1/28/02

1. Check-in/Concerns
2. 1/24/02 notes
3. Parity timetable - Jim and Joaquin
4. Part-time office hours response from District
5. ACCCA survey and HR survey - District
6. Full-time salary - explore interests
 - Jim will present financial information
 - Review initial sunshined interests

DCCC 2/9/02-6

3G/104
COO
6/12/03

7. Set agenda 2/4/02

+	△
Consensus on something	Trail mix uneaten
Good facilitation	Irene not here
Good information shared	
More up-front discussions	

Doc 2/4/02

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

MGMT & AFT Meeting Notes

*36/105
 600
 6/2/03*

1/28/02 District Board Room Meeting Notes
 Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Romy Thiele

36/77
36/79
36/75
36/78
36/80
36/102

36/79

The Management & AFT Meeting

1/28/02 Collective Bargaining Meeting

Agenda

District Board Room, 1 – 4 p.m.

3

1. Check-in/Concerns
2. 1/24/02 notes
3. Parity timetable
4. Part-time office hours response from District
5. ACCCA survey and HR survey – District
6. Full-time salary and benefits – interests
 - Jim will present financial information
 - Review initial sunshined interests
7. Set agenda 2/4/02
8. +/-

2	Notes 1/24/02 – o.k.
3.	Parity Timetable Jim and Joaquin: Discussion drafts will be exchanged – 1/30/02 by email Progress report – 2/11/02
4.	Part-time office hours
JA	MOU from 1990 is in place District believes District is in compliance with Ed Code
KH	Suggests John Kirk be invited to a future meeting (2/11/02, 1 p.m.) to discuss history of MOU and AFT concerns - consensus
5	Salary Surveys – Full-time
JA	Presents ACCCA and Bay 10 HR group surveys
	Other information to collect on Bay 10: Dist – Retirement medical benefits AFT – Steps on schedule (increments, duration) – part-time, full-time AFT – Sabbaticals Dist – LOAD (not FLC) Dist – Work week Dist – Benefit packages Target date for data – 2/25/02

Done 2/15/03

35/106
 COV
 6/12/03

6	<p>Full-time salary and benefits -- Interests and options</p> <p style="text-align: center;"><u>Interests</u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">District</th> <th style="width: 50%; text-align: center;">AFT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"> (See 10/9/01) Try to achieve a multi-year agreement </td> <td style="text-align: center;"> (10/9/01 minus part-time equity) </td> </tr> </tbody> </table>	District	AFT	(See 10/9/01) Try to achieve a multi-year agreement	(10/9/01 minus part-time equity)
District	AFT				
(See 10/9/01) Try to achieve a multi-year agreement	(10/9/01 minus part-time equity)				
JA	Financial presentation 1/23/02, 2 page handout				
	<p style="text-align: center;">Options for Full-time Salary/Benefits, 01-02</p> <p>Top 3 Bay 10 Statutory COLA total comp (3.8%) COLA total comp plus productivity gains 5% total comp plus productivity COLA plus inflation trend on health benefit Raise benefit cap to allow options for family coverage at no employee cost 3 year agreement with COLA – COLA in years 2 and 3 3 year agreement with COLA – COLA years 2 and 3 plus productivity 3 year – 5-3-3 % ↑ 's Any first year option above with 3% and 3% years 2 and 3 Same as above with 4 and 4 Same as above with 5 and 5</p>				
	<p style="text-align: center;">Agenda 2/4/02 (Exec. Conference Room)</p> <ol style="list-style-type: none"> 1. Check-in/Concerns 2. Notes 1/28/02 3. Quality of life survey report 4. Sabbatical – Interests and Data 5. Progress reports on part-time ETC 6. Next agenda 7. +/- 				

+	△
Suki's speed Good open discussion Paul's great Good process on part-time office hours	Miss Irene

Dec - 2001

36/104
6/12/03

2/4/02 District Board Room

36/72

Meeting Notes 36/77

Attendance: Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele

36/79

36/80 36/75

36/9

36/78

09/19/03

The Management & AFT Meeting

2/4/02 Collective Bargaining Meeting

Agenda

Executive Conference Room, 1 - 4 p.m.

3

1. Check-in/Concerns
2. Notes 1/28/02
3. Bay 10 Salary Comp's
4. Quality of life survey report
5. Sabbatical - Interests and Data
6. Progress reports on part-time ETC
7. Next agenda 2/11/02
8. +/-

1 Check-in

**San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002**

2 Notes 1/28/02 - ok

3 Bay 10 Salary Comp's
JR: Passes data

Managt. & AFT Meeting notes

- includes Sonoma (=11)
- # of columns, steps
- increments between steps
- part-time and full-time

4 Quality of life survey

KH: Passes out 6 page document dated 2/1/02 from Stephen Hearne, Research Committee and question summary worksheet

Comments:

- not random sample
- clarify who responded (which group) on each question
- do mean and median where possible
- are there more demographics available on respondents, such as which college

5 Sabbatical

JR: Passes out Bay 10 plus Sonoma on sabbatical contract provisions

Q: What funding source?

A: Varies

KH: Hand-out of AFT summary report on SMCCCD sabbatical leave program 00-01

PA: 1725 Funds-FTE share

- 1% of Comp. For professional development
- 1 time only - 50K from PFE
- Trustees program - 50k
- College budget for travel/conferences

Per 36/15-16

36/108
 6/11/02

Problem/Issue Statement:

Do we want a provision for paid faculty leaves in our contract?

Or

What kind of paid faculty leave program do we want in our contract?

Interests – Paid Faculty Leaves
 (arrow means shared interests)

<u>District</u>	<u>AFT</u>
Faculty have options – flexibility	→ Permanent (not side letter) sabbatical program
Simple, easily understood cohesive program	→ Include short-term professional development and long-term leaves
Program must benefit the District's education goals and direction	→ Help faculty feel more supported by the District
Cost containment	Opportunity for faculty renewal
Want faculty current and excited in what they are teaching	← Attract and retain faculty
Benefit as many faculty as possible	← Be competitive with other Districts
	→ Longer term commitment to faculty leaves

6 Progress Reports
 PA: Part-time data will be available at 2/11/02 meeting

JR: Definition of part-time equity is in progress

- 7 Next Agenda 2/11/02
1. Check-in
 2. Notes
 3. John Kirk – 1:15 – 2:00 on part-time office hours, options on paid faculty leaves
 4. Progress reports
 5. Refine full-time salary options
 6. Next agenda – (2/25/02)
 7. +/-

8

+	△
AFT provide all data on time Irene is back	Missed Jim

39/109
Cov
6/12/03

39/62

Meeting Notes

2/11/02 Executive Conference Room
Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton,
Joaquin Rivera, Irene Serna, Romy Thiele

39/78

39/80

36/75

36/77

36/9

2/11/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m.

3

Agenda 2/11/02

1. Check-in
2. Notes
3. Part-time hourly scattergram
4. Part-time office hours: John Kirk - 1:15 - 2:00 on part-time office hours
5. Options on paid faculty leaves
6. Progress reports
7. Refine full-time salary options
8. Next agenda - (2/25/02)
9. +/-

3	Part-time scattergram PA: Handout on Fall 2001 hourly data HH= part-time hourly FH= Full-time hourly Not included - Skyline hourly counselors, nurses
4	Part-time office hours Guest speaker - John Kirk (AFT) <ul style="list-style-type: none"> • Refers to 1988 Joint Study on part-time • 3-12-90 sideletter Additional information to exchange <ul style="list-style-type: none"> - 1988 study - District to copy portions - Accounting firm recommendation from 1990 (John) AFT would like to resolve this issue here in bargaining
5	Options on paid faculty leaves (table until 2/25/02)
7	Refine full-time salary options Refer 1/28/02 notes Additional Options

P. 20/10-6

36/110
C80
6/12/02

<ul style="list-style-type: none"> • 3-3-7 % ↑ 's • 3-7-3 % ↑ 's • 7-3-3 % ↑ 's • COLA+5 each year for 3 years
--

Full-time salary options:

The group agreed to continue working on the following options:

Option	Next Step
Cafeteria plan for benefits	District: will cost option
Year 1 – Year 2 – 5% Year 3 – 5%	Options for year 1 - 7% - 3% Costing - Delayed implementation
Year 1 – 7 Year 2 – 3 Year 3 – 3	Costing
Buy 10 Top 3 in 3 years	AFT: 8-14% below #3 (4/11/01 letter) SMCCCD is #6 – Col 8 Step 26 (highest non-doc) #9 - Highest with special increments #8 – Col 8 Step 14

8. Next Agenda 2/25/02

1. Check-in
2. Notes
3. Part-time faculty salary – refine options
4. Full-time salary – refine options
5. Options on faculty leaves
6. Next agenda (3/4/02)
7. +/-

9

+	△
Good refining of options Good discussion with John Kirk Appreciate humor	Missed Katherine

Doc B 15-6

39/1/12
COO
6/2/03

6	Next Agenda 1) Check-In 2) Review notes 3) Issues/Problems 4) Full-time salary options 5) Faculty leaves options 6) Review part-time FLC data/models (if ready) 7) +/-
7	Future meetings Mondays through May except holidays and vacations

+	△
Good facilitation Spring fever is good Discussion good Done early Handouts	Missed Paul Heat fluctuation in ECR

PSSC 39/5-6

3G/113
6/12/03

3G/62

Meeting Notes

3/4/02 Executive Conference Room

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Victoria Clinton, Katherine Harer, Joaquin Rivera, Romy Thiele

3G/78

36/75 36/77

36/79

3/4/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m. 2

Agenda 3/4/02

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

1. Check-in
2. Review notes
3. Issues/Problems
4. Full-time salary option
5. Faculty Leave Options
6. Review Part-time FKC Data/Models - 3/11/02 meeting
7. +/-

The MGMT & AFT Meeting Notes

3	<p><u>Full-time Salary Options</u></p> <p>JR: Reports on E.C. discussion of 7-3-3 option on salary and benefits</p> <p>Handout - CPI compared to salary increase</p> <p><u>New option</u> 7-4-4 with guarantee not ranking lower than 7 out of 11 (using CCI method) [note: by CCI method, SMCCCD is #7 for 00-01]</p> <p>Benefits- current cap = \$ 490 yr1 12.94% = \$ 550 yr2 +4% = \$ 572 yr3 +4% = \$ 595</p> <p><u>Sub-options on full-time faculty salary</u></p> <ul style="list-style-type: none"> • with a January date on H.B. cap increases, costing would change - District will examine costs • restructure salary schedule, such as: <ul style="list-style-type: none"> - increasing top steps - reducing plateaus - 8%) on step 26 - District will cost this and what it would - 9%) do to steps 1-25 within the 7% cost framework. - 10%)
---	---

PSSC 3G/5-6

36/114
COO
6/12/02

Agenda – 3/11/02

1. Check-In
2. Review Notes
3. Problems/Issues
4. Part-time faculty FLC Data/Models
5. Report on counseling Task Force
6. Full-time Salary – Review 3 year and 1 year options
7. Faculty Leave Options
8. +/-

+	△
Good facilitation	Missed Mike Missed Irene and Paula

PSSC 36/526

3G/115
6/12/03

3G/62

3G/72

3G/77

3G/80

3G/9

3G/79 3G/78

Meeting Notes

3/11/02

Executive Conference Room

Attendance: Jim Albanese, Linda Avelar, Paula Anderson, Michael Claire, Victoria Clinton, Katherine Harer, Joaquin Rivera, Romy Thiele
Facilitator: Paul Roose

3/11/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m.

3

Agenda 3/11/02

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

1. Check-In
2. Review Notes
3. Problems/Issues
4. Part-time faculty FLC Data/Models
5. Report on counseling Task Force
6. Full-time Salary - Review 3 year and 1 year options
7. Faculty Leave Options
8. +/-

The MGMT & AFT Meeting Notes

1. Check-In	- Distractions today - Paula out at 2:30, back later - Early adjournment today - 15 min. early
2. Review notes	Move item #6 to #4
3. Issues and Problems	JR- Negotiations settlement from a year ago agreed to 5 equal paychecks per semester - delayed to Spring 2002 <u>NOT</u> implemented. AFT wasn't consulted re: delay AFT wants commitment to implement for Fall. JA- District working on this and other data (LOAD, squaring schedule) District will implement in Fall. PA- District is adjusting dates and deadlines and creating clarifying language for part-time Health reimbursements - District knows current deadlines are off.
4. Full-time Salary - 1 yr. or 3 yr. options:	Schedule on retro. Checks: - need closure ASAP - before break - need contract/details by 4/18/02 for <u>payroll</u> JA- 7-3-3 - CSEA, AFSCME close to settling - This option or 1 year contract - 7-3-3 is bottom line from District and Board JA, JR - hand out costing of 8-9-10 % on top step Health benefit cap costing

PSSC 3G/5-6

38/116
 6/12/02

	<p>Jim will have costing by 3/18</p> <ul style="list-style-type: none"> - option - 01-02 cap \$490 - convert 7% to salary 																								
	<p><u>Rough costing of Health Benefit options</u></p> <p>District Option - 7/1/01 - 7% 7/1/02 - 3% 7/1/03 - 3%</p> <table style="margin-left: 40px;"> <tr> <td></td> <td colspan="3">3 year cost</td> </tr> <tr> <td>year</td> <td>1</td> <td>2</td> <td>3</td> </tr> <tr> <td>1</td> <td>7</td> <td>7</td> <td>7 = 21</td> </tr> <tr> <td>2</td> <td></td> <td>3</td> <td>3 = 6</td> </tr> <tr> <td>3</td> <td></td> <td></td> <td>3 = 3</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">30%</td> </tr> </table>		3 year cost			year	1	2	3	1	7	7	7 = 21	2		3	3 = 6	3			3 = 3				30%
	3 year cost																								
year	1	2	3																						
1	7	7	7 = 21																						
2		3	3 = 6																						
3			3 = 3																						
			30%																						
	<p>AFT Option - 1/1/02 - 12.24% 1/1/03 - 4% 1/1/04 - 4%</p> <table style="margin-left: 40px;"> <tr> <td>1</td> <td>6.12</td> <td>12.24</td> <td>12.24 = 30.6</td> </tr> <tr> <td>2</td> <td></td> <td>2</td> <td>4 = 6</td> </tr> <tr> <td>3</td> <td></td> <td></td> <td>2 = 2</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">38.6%</td> </tr> </table> <p>Note: If 12.24 is delayed until 7/1/02, then, 3 yr cost = 32.48%</p>	1	6.12	12.24	12.24 = 30.6	2		2	4 = 6	3			2 = 2				38.6%								
1	6.12	12.24	12.24 = 30.6																						
2		2	4 = 6																						
3			2 = 2																						
			38.6%																						
	<p><u>Rough Difference between District and AFT options</u></p> <ul style="list-style-type: none"> - 3 yr total \$ added to monthly cap = 147 (Dist), \$189 (AFT) = \$42/mo - \$42*12mos*120 unit MBRS = \$60,480 = .14% cost difference over 3 years. 																								

Next Agenda

1. Check-In
2. Problems/Issues
3. Full-time faculty salary and benefits
4. Faculty leave options
5. Part-time parity definition
6. Load options for part-timers
7. Counseling task force report

+	△
Health benefit analysis good	Missed Irene

PSSC 39/5-6

San Mateo County Community College District
 Collective Bargaining Program
 July 1, 1999 Through June 30, 2002

3, 6/11/02
 6/2/02

36/62 The Mgmt & AFT Meeting Notes

3/18/02 Executive Conference Room 36/77
 Attendance: Jim Albanese, Linda Avelar, Michael Claire, Victoria Clinton, Katherine Harer, Joaquin Rivera, Romy Thiele 36/29
 Facilitator: Paul Roose 36/19

3/18/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m. 3

Agenda 3/18/02

1. Check-In
2. Problems/Issues
3. Full-time faculty salary and benefits
4. Faculty leave options
5. Part-time parity definition
6. Load options for part-timers
7. Counseling task force report

Full-time faculty salary and benefits	<p>JR - AFT assumed that 7-3-3 applied to part-time as well as full-time - part-time \$ would be on top of this.</p> <p>JA - This was not our option. It was 7-3-3 on ALL schedules and benefits.</p> <p>JR - Our option was 7-4-4 plus distribution of part-time state \$ on part-time schedule</p>
---------------------------------------	--

Agenda 4/1/02

1. Salary/Benefits options
2. Faculty leave options

+	△
Appreciate Joaquin's candor	Exhausting

PS 34/5-6

Tab 14

aud ¹¹ / W/S No 18-y-
 Date 6/23/09 Page 10/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 1999-2000 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							<u>(240)</u>

* ADJUSTED SALARY RATES TRACED TO DISTRICT'S PAYROLL SYSTEM. WE DID NOT MAKE COPIES OF THE PAYROLL REGISTER FOR THIS YEAR.

18-y
7/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 2000-2001 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							<u>4,024</u>

18-y
8/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 2001-2002 36/122

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
E Brenner	42.19	45.88	(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholis	38.30	35.81	2.49	0.00	0.00	0.00	0
J Rivera	38.31	35.81	2.50	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							<u>2,384</u>

* CALCULATED - UNALLOWABLE SALARIES * ADJUSTED EMPH RATE

18-y
9/14

39/192
 8/22/03
 6/12/03

**San Mateo County Community College District
 Mandated Cost Reimbursement
 Actual Productive Hourly Rate Calculation**

	<u>Administrators Working Hour</u>	<u>Classified Working Hour</u>
Total Annual Working Hours: 7.5 * 5 * 52 Weeks *	1,950.00 ✓	1,950.00 ✓
Less: Vacations* 7.5 * 29 Days / 7.5 * 18 Days	(217.50) ✓	(135.00) ✓
Less: Holidays 7.5 * 14 Days	(105.00) ✓	(105.00) ✓
Less: Winter Holiday 7.5 * 1 Day	(7.50) ✓	(7.50) ✓
Total Actual Productive Hours per annual	<u>1,620.00</u> ✓	<u>1,702.50</u> ✓
Min. Productive Hours per annual allowed by State	<u>1,750.00</u>	<u>1,750.00</u>

* Administrator's Vacation is 29 days per annual
 Classified's Vacation is 18 days for those've worked 10 years

39/121-122

NOTE: The recomputed productive hours by the auditor shows no vacation, therefore, no additional workpaper needed to document the recomputation. The audit team accepted the minimum productive hours per annual as ~~allowed~~ used by the district as allowable.

✓ Footed

✓ Cross footed.

Note * => DISTRICT SUBTRACTED AUTHORIZED SLEEP TIME FROM ANNUAL WORKING HOURS. SCD DOES NOT RECOGNIZE ESTIMATED BREAK TIME AS AN ALLOWABLE DEDUCTION FROM HOURS WORKED TO COMPUTE PRODUCTIVE HOURS.
 $8 \times 52 = 2080 - 1950 = 130$ hours added in to district's calculation
 PSSC 39/191

San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 1999-00

(5)

Sample from 3/18/00
Auditor's copy
2/2/00

(DISTRICT PREPARED)

-----Collective Bargaining-----
Salary and Benefit

Postn	Name	Title	Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0006	Acena, Albert A.	Dean, Soc Sci	89,508.00	51.15	10.74
4f0068	Alkins, Gregg	Coord. Of Library Svc	75,180.00	42.96	9.02
2a0003	Anderson, Paula	Dean - Skyline	89,508.00	51.15	10.74
3a0004	Armstrong, Elizabeth	Dean - Canada	89,508.00	51.15	10.74
2a0002	Arreola, Dennis	Dean Adm Rec. Skyline	89,508.00	51.15	10.74
4a0022	Avakian, John	Director of Ed Net-Multimedia	94,176.00	53.81	11.30
2a0007	Avelar, Linda	Dean Bus / Ind Relation	89,508.00	51.15	10.74
3a0004	Benliz, Tania	Acting Dean, Sci and Tech	85,608.00	48.92	10.27
1a0020	Beno, Barbara	Acting Human Resources/Ed Svs	104,280.00	59.59	12.51
2a0006	Bestock, Donna J	Dean, Soc Sci / Creative	81,360.00	46.49	9.76
1a0001	Bowling, Clayton	Negotiator (Retired)	Hrly	65.00	-
2f0086	Brenner, E	Instr. Lang Art/Learn	63,706.00	36.40	7.64
2c0114	Briones, Eloisa	Superv. College Bus. Svc	59,285.00	33.88	7.11
1a0007	Budnick, Rhonda	Director of Business	89,508.00	51.15	10.74
3c0100	Carrington, Debbie	Superv. College Bus. Svc	68,836.00	39.33	8.26
4c0118	Chaika, Kathy	Operation Assistant	39,754.00	22.72	4.77
2f0054	Chandler, Bess	Inst. P E	63,706.00	36.40	7.64
1c0283	Chang, Suki	Executive Secretary	44,788.00	25.59	5.37
1c0295	Chow, Raymond	Chief Accountant	68,928.00	39.39	8.27
013	Christensen, Barbara	Dir. Of Com. & Govt Relations	89,508.00	51.15	10.74
008	Claire, Michael	Dean, Technology	81,360.00	46.49	9.76
1a0017	Dasilva, Linda	Director of Fac. & Planning	79,104.00	45.20	9.49
1c0047	Dedo, Barbara	Senior Programmer I	64,667.00	36.95	7.76
4a0011	Dilley, Gary	Dean, PE / Athletic	94,176.00	53.81	11.30
2f0031	Escobar, Maria	Coord. Of EOPS	71,928.00	41.10	8.63
4a0005	Estes, Susan	Dean - CSM	89,508.00	51.15	10.74
3a0005	Friesen, John	Dean - Canada	89,508.00	51.15	10.74
1a0004	Galatolo, Ron	Associate Chancellor	116,196.00	66.40	13.94
2h2414	Goth, George	Fac, Math/ Sci	Hrly teacher	42.00	-
1a0009	Green, Carol	Director of Personnel	89,508.00	51.15	10.74
4a0019	Griffin, Pat	V.President -CSM	99,108.00	56.63	11.89
3f0103	Gross, Jeanne	Inst. Learning Ctn	64,728.00	36.99	7.77
1c0068	Gulli, Tony	Sr. Maintenance Engineer	54,092.00	30.91	6.49
2f0003	Harer, K. E	Instr. Lang Art/Learn	59,679.00	34.10	7.16
3a0003	Hayes, Linda	Dean, Bus/Off Campus programs	85,608.00	48.92	10.27
1c0099	Heap, Clifford	Sr. Maintenance Engineer	54,881.00	31.36	6.59
4c0006	Hechim, Phillis	Adm. Assn	54,468.00	31.12	6.54
4a0003	Hermosillo, Imelda	Dean, Counseling/ Advising	81,336.00	46.48	9.76
2f0032	Hewitt, Thomas	Coord. Of Library Svc	72,996.00	41.71	8.76
2a0003	Hughes, Jennifer	Dean, Counseling/ Advising	76,805.08	43.89	9.22
2a0008	Johnson, Edwin	Dean, PE / Athletic	89,508.00	51.15	10.74
4a0017	Kelly, Shirley	President - CSM	116,448.00	66.54	13.97
4f0182	Kirk, John	Instr. Soc. Sci	67,730.00	38.70	8.13
4c0004	Ko, Maggie	Adm. Assn -CSM	55,507.00	31.72	6.66
74	Kowerski, Robert	Acting Dean, Math and Sci	89,904.00	51.37	10.79
4a0016	Lawrence, Marilyn	Gen. Manager, KCSM	104,280.00	59.59	12.51
3a0011	Lusca, Phyllis	Dean, Language Arts	78,480.00	44.85	9.42
4c0203	Martinez, John	Broadcast Engineer II	51,768.00	29.58	6.21
3a0008	Martinez, Olivia	V.President - Canada	99,108.00	56.63	11.89
2A0004	McBride, Marilyn	Dean, Sci / Math / Tech	89,508.00	51.15	10.74

DK - 2/2/00 1724

**San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 1999-00**

*39/185
COO
6/12/03*

(DISTRICT PREPARED)

<u>Postn</u> <u>Name</u>	<u>Title</u>	<u>Collective Bargaining</u>		
		<u>Annual Earnings</u>	<u>Productive *Hrly Rate</u>	<u>Benefits Hrly Rate</u>
4a0010 Mellor, Sandra	Dean, Corp and Comm Ed.	94,176.00	53.81	11.30
Retired Meyer, Bruce	Acting Dean, Counseling	85,608.00	48.92	10.27
1c0076 Miraglia, Michael	Maintenance Engineer I	49,113.00	28.06	5.89
4a0015 Morrissette, Nancy	Director of Operations	75,180.00	42.96	9.02
4a0001 Mullen, John	Dean, Adm/Rec.-CSM	89,508.00	51.15	10.74
1c0042 Munson, Stephanie	Purchasing Technician	44,202.00	25.26	5.30
3c0077 Navarette, Cheryl	Staff Assistant	39,595.00	22.63	4.75
1c0088 Olvera, Armando R	Custodian	35,192.00	20.11	4.22
1c0088 Olvera, Armando R	Custodian	33,516.00	19.15	4.02
2a0017 O'Mahoney, William	Director of Marketing	85,608.00	48.92	10.27
3c0003 Pena, Jose	Adm. Assn -CAN	50,336.00	28.76	6.04
3a0006 Perez, Rosa	Interim President	122,256.00	69.86	14.67
4h4419 Petromilli, James G	Interim Dean, Instructional	Hrly	59.84	12.57
1a0002 Petropoulos, Gus	Assn. Chan Research & Tech.	99,108.00	56.63	11.89
1a0011 Pontacq, Lynn	Director of Budget	89,508.00	51.15	10.74
1c0111 Post, Robert	Custodian	35,052.00	20.03	4.21
1c0078 Randle, Aubury	Custodian	30,497.00	17.43	3.66
2f0007 Rivera, Joaquin	Inst. Sci / Math	57,662.00	32.95	6.92
3a0009 Serna, Irene	Acting Dean EOPS	81,360.00	46.49	9.76
02 Sewart, John	Dean, Articulation & Research	94,176.00	53.81	11.30
250015 Smith, Donald	Dean, Instructional Technology	89,904.00	51.37	10.79
2a0016 Soyombo, Richard	Director, Ctn for I.T.D	79,104.00	45.20	9.49
2a0012 Stevens, Susie	V.President - Skyline	99,108.00	56.63	11.89
1p0003 Verzello, Robert	Interim President	Hrly	24.26	5.09
2a0011 White, Frances	Interim President	122,256.00	69.86	14.67
1c0285 Wilkes, Deanne	Adm. Assn	55,625.00	31.79	6.68
1c0217 Yancey, Allyson	Administrative Assistant	54,468.00	31.12	6.54
2a0013 Ybarra-Garcia Rosemary	V.President, Student Svc	104,280.00	59.59	12.51
1a0010 Zander, Walter	Director of Maintenance	89,508.00	51.15	10.74

PSSC 39/123-124

Tab 15

and ¹ W/S No 18.2
 Date 6/23/07 Page 10/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 1999-2000 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits*	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							<u>(240)</u>

10.2
7/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 2000-2001 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits*	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							<u>4,024</u>

10.2
8/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 2001-2002 36/122

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits*	Total Unallowable
E Brenner	42.19	45.88	(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholas	38.30	35.81	2.49	0.00	0.00	0.00	0
J Rivera	38.31	35.81	2.50	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							<u>2,384</u>

10.2
9/14

* CALCULATED - UNALLOWABLE SALARIES * Audited cost rate

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act		Total
			1974-75	Salary & Benefits	
	AFT Release time (Cont'd)	Instructor Lang Art / Learn - K. Harer 433 hrs @\$59.79 Benefits @ 21%	25,889.07	5,436.70	25,889.07 5,436.70
		Instructor Sci / Math - Sky - C.J.J. Rivera 243 hrs. @\$57.84 Benefits @ 21%	14,055.12	2,951.58	14,055.12 2,951.58
	AFT Table Negotiations (11 sessions)	Consultant - G. Marvel 12 Hrs @ \$100	1,200.00		1,200.00
		Director of Human Res. - C. Green 6 hrs. @\$53.81 Benefits @ 21%	322.86	67.80	322.86 67.80
		Director of Budget - L. Pontacq 15 hrs. @\$59.59 Benefits @ 21%	893.85	187.71	893.85 187.71
		Dean Technology - M. Claire 17.5 hrs. @\$53.81 Benefits @ 21%	941.68	197.75	941.68 197.75
		Dean Special Projects - P. Anderson 35 hrs. @\$53.81 Benefits @ 21%	1,883.35	395.50	1,883.35 395.50
		Associate Chancellor - R. Galatolo 19.2 hrs. @\$69.06 Benefits @ 21%	1,325.96	278.45	1,325.96 278.45

DSSC&A-2/96

2A-2-58
4/24/08
2/24/08

5/11/08
P2/18

1,200.00
3817

DISTRICT'S CLAIM SCHEDULE

Delisted for testing

54827.38

(DISTRICT PREPARED)

San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 2000-01

39/186
6/12/03

3/2/03

-----Collective Bargaining-----
Salary and Benefit

Postn	Name	Title	Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0006	[REDACTED] Acena, Albert A.	Dean, Soc Sci	94,176.00	53.81	11.30
1a0015	[REDACTED] Anderson, Paula	Dean - Skyline	94,176.00	53.81	11.30
3a0004	[REDACTED] Armstrong, Elizabeth	V.P. Inst.	104,280.00	59.59	12.51
2a0007	[REDACTED] Avelar, Linda	Dean Bus / Ind Relation	94,176.00	53.81	11.30
1a0020	[REDACTED] Beno, Barbara	Act. HR. /Ed Svcs	104,280.00	59.59	12.51
2a0006	[REDACTED] Bestock, Donna J	Dean, Soc Sci / Creative	94,176.00	53.81	11.30
2f0086	[REDACTED] Brenner, E	Instr. Lang Art/Learn	69,007.00	39.43	8.28
2c0114	[REDACTED] Briones, Eloisa	Superv. College Bus. Svc	72,276.00	41.30	8.67
1c0317	[REDACTED] Carrington, Debbie	Sr. Fin. Analyst	72,276.00	41.30	8.67
4c0118	[REDACTED] Chaika, Kathy	Operation Assistant I	40,620.00	23.21	4.87
1c0284	[REDACTED] Chang, Suk	Adm. Assistant	51,876.00	29.64	6.23
1c0295	[REDACTED] Chow, Raymond	Chief Accountant	72,276.00	41.30	8.67
4a0008	[REDACTED] Claire, Michael	Dean, Technology	94,176.00	53.81	11.30
2f0007	[REDACTED] Contrera, Rivera	Instr. Sci/ Math	62,663.00	35.81	7.52
1a0017	[REDACTED] DaSilva, Linda	Dir. Of Mtn Operation	79,104.00	45.20	9.49
1c0299	[REDACTED] Dee, John	Sr. Acct Tech	46,980.00	26.85	5.64
1c0047	[REDACTED] Dedo, Barbara	Sr. Programmer	67,548.00	38.60	8.11
0011	[REDACTED] Dilley, Gary	Dean, Division	94,176.00	53.81	11.30
2f0031	[REDACTED] Escobar, Maria	Director EOPS	75,516.00	43.15	9.06
4a0005	[REDACTED] Estes, Susan	Dean - CSM Lang, Arts	94,176.00	53.81	11.30
1p0004	[REDACTED] Friesen, John	Dean - Canada	19,872.00	11.36	2.38
1a0004	[REDACTED] Galatolo, Ron	Associate Chancellor		69.06	14.50
2f0043	[REDACTED] Goth, George	Inst. Sci / Math	75,336.00		
1a0009	[REDACTED] Green, Carol	Director of Personnel	94,176.00	53.81	11.30
4a0019	[REDACTED] Griffin, Pat	V. President -CSM	104,280.00	59.59	12.51
3f0103	[REDACTED] Gross, Jeanne	Dir. Language Ctn	68,316.00	39.04	8.20
1c0068	[REDACTED] Gulli, Tony	Sr. Maintenance Engineer	52,644.00	30.08	6.32
2f0003	[REDACTED] Harer, K. E	Instr. Lang Art/Learn	64,777.00	37.02	7.77
3a0003	[REDACTED] Hayes, Linda	Dean Bus / Soc Sci	89,904.00	51.37	10.79
1c0099	[REDACTED] Heap, Clifford	Sr. Maintenance Engineer	52,644.00	30.08	6.32
2f0032	[REDACTED] Hewitt, Thomas	Coord. Of Library Svc	79,104.00	45.20	9.49
2a0003	[REDACTED] Hughes, Jennifer	Dean, Math	89,904.00	51.37	10.79
2a0008	[REDACTED] Johnson, Edwin	Dean, PE / Athletic	89,508.00	51.15	10.74
3c0124	[REDACTED] Kerwin, Kathy	Career Resources Aide	34,128.00	19.50	4.10
1c0297	[REDACTED] Leong, Anita	Accountant- Payable	58,344.00	33.34	7.00
2a0014	[REDACTED] Lucas, Phillips	Dean, Division	94,176.00	53.81	11.30
3a0008	[REDACTED] Martinez, Olivia	V. President - Canada	104,280.00	59.59	12.51
2A0004	[REDACTED] McBride, Marilyn	Dean, Sci / Math / Tech	94,176.00	53.81	11.30
4a0015	[REDACTED] Morrisette, Nancy	Director of Operations			
4a0001	[REDACTED] Mullen, John	Dean, Adm/Rec.-CSM	89,508.00	51.15	10.74
1c0042	[REDACTED] Munson, Stephanie	Purchasing Technician	43,656.00	24.95	5.24
1c0065	[REDACTED] Navarrete, Cheryl	Operation Assistant I	40,620.00	23.21	4.87
1a0019	[REDACTED] Nunez, Jose	Exec. Dir Fac Mtn Oper.	104,280.00	59.59	12.51
1c0088	[REDACTED] Olvera, Armardo	Custodian	35,516.00	20.29	4.26
3c0003	[REDACTED] Pena, Josa	Adm. Assistant	54,468.00	31.12	6.54
1a0002	[REDACTED] Petropoulos, Gus	Assn. Chan Research	104,280.00	59.59	12.51
1a0011	[REDACTED] Pontacq, Lynn	Director of Budget	104,280.00	59.59	12.51
1c0111	[REDACTED] Post, Robert	Custodian	33,516.00	19.15	4.02

DSS 26/12/03

8/22/03 39/1870 6/12/03

1c0069	[REDACTED]	Randle, Aubrey	Custodian	29,520.00	16.87	3.54
1c0081	[REDACTED]	Rico, Juan	Custodian	33,516.00	19.15	4.02
019	[REDACTED]	Serna, Irene	Acting Dean EOPS	79,104.00	45.20	9.49
4a0002	[REDACTED]	Sewart, John	Dean, Articulation	94,176.00	53.81	11.30
4a0017	[REDACTED]	Shirley, Kelly	V. President - CSM	122,256.00	69.86	14.67
4a0018	[REDACTED]	Sonner, Grace	Dean, Division	104,280.00	59.59	12.51
2a0012	[REDACTED]	Stevens, Susie	V. President - Skyline	19,872.00	11.36	2.38
2c0037	[REDACTED]	Tidd, Richard	Elect. Tech	49,356.00	28.20	5.92
1c0218	[REDACTED]	Weitzel, A	Adm. Analyst	64,560.00	36.89	7.75
2c0008	[REDACTED]	Welch, Catherine	Staff Assistant	39,504.00	22.57	4.74
2a0011	[REDACTED]	White, Frances	President	122,256.00	69.86	14.67
4a0012	[REDACTED]	Willis, Janis	Dean, Creative Arts	85,608.00	48.92	10.27
1c0217	[REDACTED]	Yancey, Allison	Adm. Assistant	54,468.00	31.12	6.54
2a0013	[REDACTED]	Ybarra-Garcia Rosemary	V. President	104,280.00	59.59	12.51

3f0099	[REDACTED]	Rodriguez, Ernest	Psy, Counseling	75,336.00	43.05	9.04
		Rivera, Contrera	583634714	62,663.00	57.84	12.15
		Harer Ke		64,777.00	59.79	12.56
		Brenner, E		69,007.00	63.70	13.38
		Goth, G		75,336.00	69.54	14.60
		Kirk, J		71,117.00	65.64	13.78
		Chandler, E		70,051.00	64.66	13.58
		Moran, Patricia M		32,456.16	54.64	11.47

(DISTRICT PREPARED)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

8/22/03

39/179
6/12/05

X (-2778 HARER, KATHERINE E

PR	DATE	TYP	RET	C	PAY	RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI	ADJ
1	07-31-00									2,962.08	0.00	2,962.08		0.00		
1	07-31-00	SUM	XX2	4	59.840		2,962.08	0.00	49.50				0.00			
1	07-31-00									0.00	0.00	0.00		0.00		
1	07-31-00	WH		1	0.000		3,618.19	0.00	0.00				0.00			
1	08-31-00									0.00	0.00	0.00		0.00		
1	08-31-00	WH		1	0.000		3,618.19	0.00	0.00				0.00			
1	09-29-00	REG	132	3	6169.200		2,467.68	0.00	0.00	6,169.20	6,169.20	0.00	197.41	0.00		
1	09-29-00	REG	132	3	6169.200		1,233.84	0.00	0.00				98.71			
1	09-29-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42			
1	10-03-00									646.27	0.00	646.27		0.00		
1	10-03-00	OT	XX2	4	59.840		646.27	0.00	10.80				0.00			
1	10-31-00	REG	132	3	6169.200		2,467.68	0.00	0.00	7,138.61	6,169.20	969.41	197.41	0.00		
1	10-31-00	REG	132	3	6169.200		1,233.84	0.00	0.00				98.71			
1	10-31-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42			
1	10-31-00	OT	XX2	4	59.840		969.41	0.00	16.20				0.00			
1	11-30-00	REG	132	3	6169.200		3,701.52	0.00	0.00	7,497.65	6,169.20	1,328.45	296.12	0.00		
1	11-30-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42			
1	11-30-00	OT	XX2	4	59.840		969.41	0.00	16.20				0.00			
1	11-30-00	OT	XX2	4	59.840		119.68	0.00	2.00				0.00			
1	11-30-00	OT	XX2	4	59.840		239.36	0.00	4.00				0.00			
1	12-15-00	REG	132	3	6169.200		3,701.52	0.00	0.00	6,899.25	6,169.20	730.05	296.12	0.00		
1	12-15-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42			
1	12-15-00	OT	XX2	4	59.840		610.37	0.00	10.20				0.00			
1	12-15-00	OT	XX2	4	59.840		119.68	0.00	2.00				0.00			
1	01-31-01	REG	132	3	6169.200		3,701.52	0.00	0.00	6,169.20	6,169.20	0.00	296.12	0.00		
1	01-31-01	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42			
1	02-28-01	REG	132	3	6477.700		3,886.62	0.00	0.00	6,613.59	6,477.70	135.89	310.93	0.00		
1	02-28-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29			
1	03-30-01	REG	132	3	6477.700		3,886.62	0.00	0.00	8,769.37	8,020.20	749.17	310.94	0.00		
1	03-30-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29			
1	03-30-01	RET	132	3	6477.700		123.38	0.00	0.00				9.87		09-01-00	
1	03-30-01	RET	132	3	6477.700		246.77	0.00	0.00				19.74		09-01-00	
1	03-30-01	RET	132	3	6477.700		616.92	0.00	0.00				49.35		09-01-00	
1	03-30-01	RET	132	3	6477.700		555.43	0.00	0.00				44.43		09-01-00	
1	03-30-01	OT	XX2	4	62.830		565.47	0.00	9.00				0.00			
1	03-30-01	RET	XX2	4	62.830		159.77	0.00	0.00				0.00		10-01-00	
1	03-30-01	RET	XX2	4	62.830		5.98	0.00	0.00				0.00		11-01-00	
1	03-30-01	RET	XX2	4	62.830		11.97	0.00	0.00				0.00		11-01-00	
1	03-30-01	RET	XX2	4	62.830		5.98	0.00	0.00				0.00		12-01-00	
1	04-30-01	REG	132	3	6477.700		3,886.62	0.00	0.00	6,917.51	6,477.70	439.81	310.93	0.00		
1	04-30-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29			
1	04-30-01	OT	XX2	4	62.830		251.32	0.00	4.00				0.00			
1	04-30-01	OT	XX2	4	62.830		188.49	0.00	3.00				0.00			
1	05-31-01	REG	132	3	6477.700		3,886.62	0.00	0.00	7,168.83	6,477.70	691.13	310.93	0.00		
1	05-31-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29			
1	05-31-01	OT	XX2	4	62.830		439.81	0.00	7.00				0.00			
1	05-31-01	OT	XX2	4	62.830		251.32	0.00	4.00				0.00			
1	06-15-01	REG	132	3	6477.700		3,886.62	0.00	0.00	6,477.70	6,477.70	0.00	310.93	0.00		

(DISTRICT PREPARED)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

8/22/02

39/180
000
6/12/03

X-2778 HARER, KATHERINE E

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	06-15-01	REG	132	3	6477.700	2,591.08	0.00	0.00				207.29		
1	06-29-01								234.90	0.00	234.90			0.00
1	06-29-01	OT	XX2	4	39.150	234.90	0.00	6.00				0.00		
						80,764.65	0.00	143.90	73,664.16	64,777.00	8,887.16	5,182.20		0.00

↑
INCLUDES
OVERTIME
PAY

39/125

$$73,664 / 1,752 = 42.09$$

(DISTRICT
PREPARED)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

*39/160
000
6/12/03*

X-9293 PONTACQ, LYNN L

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI	ADJ
2	07-31-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	07-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	07-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	07-31-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	08-31-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	08-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	08-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	08-31-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	09-29-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	09-29-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	09-29-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	09-29-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	10-31-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	10-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	10-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	10-31-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	11-30-00	REG	231	1	7848.000	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	324.02	0.00		
2	11-30-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	11-30-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	11-30-00	REG	231	1	7848.000	1,569.60	0.00	0.00				108.01			
2	12-15-00	REG	231	1	7848.000	4,708.80	0.00	0.00	9,405.44	9,405.44	0.00	324.02	0.00		
2	12-15-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	12-15-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	12-15-00	REG	231	1	7848.000	1,569.60	0.00	0.00				108.01			
2	12-15-00	RET	131	1	7848.000	934.46	0.00	0.00				65.42			07-01-00
2	12-15-00	RET	131	1	7848.000	155.74	0.00	0.00				10.90			07-01-00
2	12-15-00	RET	131	1	7848.000	155.74	0.00	0.00				10.90			07-01-00
2	12-15-00	RET	131	1	7848.000	311.50	0.00	0.00				21.80			07-01-00
2	01-31-01	REG	131	1	7848.000	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	01-31-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	01-31-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	01-31-01	REG	131	1	7848.000	1,569.60	0.00	0.00				109.87			
2	02-28-01	REG	131	1	7848.000	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	02-28-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	02-28-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	02-28-01	REG	131	1	7848.000	1,569.60	0.00	0.00				109.87			
2	03-30-01	REG	131	1	8371.200	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	03-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	03-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	03-30-01	REG	131	1	8371.200	1,569.60	0.00	0.00				109.87			
2	04-30-01	REG	131	1	8371.200	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	04-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	04-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	04-30-01	REG	131	1	8371.200	1,569.60	0.00	0.00				109.87			
2	05-31-01	REG	131	1	8829.870	8,278.00	0.00	0.00	8,278.00	8,278.00	0.00	579.46	0.00		
2	06-29-01	REG	131	1	8829.870	4,966.80	0.00	0.00	8,278.00	8,278.00	0.00	347.67	0.00		
2	06-29-01	REG	131	1	8829.870	827.80	0.00	0.00				57.95			
2	06-29-01	REG	131	1	8829.870	827.80	0.00	0.00				57.95			

(DISTRICT PREPARED)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

3G/161
W
6/12/03

X-9293 PONTACQ, LYNN L

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
2	06-29-01	REG	131	1	8829.870	1,655.60	0.00	0.00				115.89		
						95,037.44	0.00	0.00	95,037.44	95,037.44	0.00	6,596.64	0.00	

3G/124

$$95,037 / 1,750 = 54.31$$

(DISTRICT
Prepared)

PSSC 3G/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

AD
8/26/01

39/144
000
06/14/01

X-4714 RIVERA CONTRERAS, JOAQUIN J

PR	DATE	TYP	RET	C	PAY	RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI	ADJ
1	08-31-00	REG	132	3	5967.900		2,387.16	0.00	0.00	5,967.90	5,967.90	0.00	190.97	0.00		
1	08-31-00	REG	132	3	5967.900		3,580.74	0.00	0.00				286.46			
1	09-29-00	REG	132	3	5967.900		2,387.16	0.00	0.00	5,967.90	5,967.90	0.00	190.97	0.00		
1	09-29-00	REG	132	3	5967.900		3,580.74	0.00	0.00				286.46			
1	10-31-00	REG	132	3	5967.900		2,387.16	0.00	0.00	5,967.90	5,967.90	0.00	190.97	0.00		
1	10-31-00	REG	132	3	5967.900		3,580.74	0.00	0.00				286.46			
1	11-30-00	REG	132	3	5967.900		2,387.16	0.00	0.00	5,967.90	5,967.90	0.00	190.97	0.00		
1	11-30-00	REG	132	3	5967.900		3,580.74	0.00	0.00				286.46			
1	12-15-00	REG	132	3	5967.900		2,387.16	0.00	0.00	5,967.90	5,967.90	0.00	190.97	0.00		
1	12-15-00	REG	132	3	5967.900		3,580.74	0.00	0.00				286.46			
1	01-31-01	REG	132	3	5967.900		5,967.90	0.00	0.00	5,967.90	5,967.90	0.00	477.43	0.00		
1	02-28-01	REG	132	3	6266.300		6,266.30	0.00	0.00	6,266.30	6,266.30	0.00	501.30	0.00		
1	03-30-01	REG	132	3	6266.300		6,266.30	0.00	0.00	8,056.70	8,056.70	0.00	501.30	0.00		
1	03-30-01	RET	132	3	6266.300		1,193.58	0.00	0.00				95.49		08-01-00	
1	03-30-01	RET	132	3	6266.300		596.82	0.00	0.00				47.75		08-01-00	
1	04-30-01	REG	132	3	6266.300		3,759.78	0.00	0.00	6,266.30	6,266.30	0.00	300.78	0.00		
1	04-30-01	REG	132	3	6266.300		2,506.52	0.00	0.00				200.52			
1	05-31-01	REG	132	3	6266.300		3,759.78	0.00	0.00	6,266.30	6,266.30	0.00	300.78	0.00		
1	05-31-01	REG	132	3	6266.300		2,506.52	0.00	0.00				200.52			
							62,663.00	0.00	0.00	62,663.00	62,663.00	0.00	5,013.02	0.00		

62,663.00

39/125

$62,663 / 1,750 = 35.81$

(DISTRICT
PREPARED)

PSSC 39/123-124

Tab 16

and ¹ WIS No 18-V-
Date 6/23/07 Page 10/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 1999-2000 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits*	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							<u>(240)</u>

10.2
7/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2000-2001 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits*	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							<u>4,024</u>

10.2
8/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2001-2002 36/122

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits*	Total Unallowable
E Brenner	42.19	45.88	*(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	*(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholis	38.30	35.81	*(2.49)	0.00	0.00	0.00	0
J Rivera	38.31	35.81	*(2.50)	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							<u>2,384</u>

* ADJUSTED RATE
TRACED TO DISTRICT'S
PAYROLL RECORDS.
WE DID NOT MAKE
COPIES OF THE PAYROLL
REPORT FOR THESE
TWO EMPLOYEES.

* CALCULATED -
UNALLOWABLE SALARIES * ADJUSTED EMPH RATE
10.2
9/14

**San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
2001 / 2002**

39/188
6/12/03

(DISTRICT
PREPARED)

**Collective Bargaining
Salary and Benefit**

Postn	Name	Title	Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate	
4a0006	[REDACTED]	Acena, Albert A.	Dean, Soc Sci	100,764	57.58	12.09
1A0021	[REDACTED]	Albanese, Jim	Assn Chancellor/Negotiator	154,080	88.05	-
1a0015	[REDACTED]	Anderson, Paula	Dean - Special Project	100,764	57.58	12.09
1C0315	[REDACTED]	Aram, Minoo	Adm Analyst	60,964	34.84	7.32
3a0004	[REDACTED]	Armstrong, Elizabeth	Dean Sci	100,764	57.58	12.09
4A0022	[REDACTED]	Avakian, John	Dir.Ed Net Multimedia	100,764	57.58	12.09
2a0007	[REDACTED]	Avelar, Linda	Dean Bus / Ind Relation	100,764	57.58	12.09
4C0271	[REDACTED]	Azevedo, Jill	KCSM Bus Manager	66,884	38.22	8.03
3C0167	[REDACTED]	Barrales, Lorraine	Prog. Supervisor	43,298	24.74	5.20
2a0006	[REDACTED]	Bestock, Donna J	Dean, Soc Sci / Creative	100,764	57.58	12.09
2A0018	[REDACTED]	Blackman, Bernie	Dir. Plan and Reserch	84,636	48.36	10.16
2f0086	[REDACTED]	Brenner, Eric	Instr. Lang Art/Learn	73,837	42.19	8.86
2c0114	[REDACTED]	Briones, Eloisa	Superv. College Bus. Svc	72,276	41.30	8.67
1C0319	[REDACTED]	Butterfield, James	Fin analyst	65,050	37.17	7.81
	[REDACTED]	Calibo, Arlene	Adm Analyst	65,050	37.17	7.81
1C0152	[REDACTED]	Carlos, Ignacio	Superv. College Bus. Svc	40,232	22.99	4.83
1c0317	[REDACTED]	Carrington, Debbie	Sr. Fin. Analyst	84,526	48.30	10.14
4c0118	[REDACTED]	Chaika, Kathy	Operation Assistant I	45,746	26.14	5.49
20054	[REDACTED]	Chandler, Eliz	Instr. P E	74,955	42.83	8.99
1c0284	[REDACTED]	Chang, Suk	Adm. Assistant	56,206	32.12	6.74
1c0295	[REDACTED]	Chow, Raymond	Chief Accountant	80,917	46.24	9.71
4a0008	[REDACTED]	Claire, Michael	Dean, Technology	100,764	57.58	12.09
4H4411	[REDACTED]	Clinton, Victoria	Part time Instructor	109,953	62.83	13.19
1a0017	[REDACTED]	DaSilva, Linda	Dir. Of Mtn Operation	79,104	45.20	9.49
2H2411	[REDACTED]	Deamer, Pat	Part time Instructor	109,953	62.83	13.19
1c0047	[REDACTED]	Dedo, Barbara	Sr. Programmer	73,179	41.82	8.78
4a0011	[REDACTED]	Dilley, Gary	Dean, Division	100,764	57.58	12.09
	[REDACTED]	Dimond, pat	Superv. College Bus. Svc	68,502	39.14	8.22
4C0024	[REDACTED]	Dunbar, Joanne	Assistant Registrar	71,182	40.68	8.54
4a0005	[REDACTED]	Estes, Susan	Dean - CSM Lang, Arts	100,764	57.58	12.09
4C0259	[REDACTED]	Fenne, David	Corp Ed. Prog. Coord	55,050	31.46	6.61
1a0004	[REDACTED]	Galatolo, Ron	Chancellor	-	-	-
3C0044	[REDACTED]	Glass, Danny	Sup of Facilities	70,829	40.47	8.50
2f0043	[REDACTED]	Goth, George	Inst. Sci / Math	80,610	46.06	9.67
1a0009	[REDACTED]	Green, Carol	Director of Personnel	100,764	57.58	12.09
4a0019	[REDACTED]	Griffin, Pat	V.President -CSM	111,576	63.76	13.39
1c0068	[REDACTED]	Gulli, Tony	Sr. Maintenance Engineer	58,159	33.23	6.98
4C0256	[REDACTED]	Hampton, Karen	Corp Ed prog. Coord	52,568	30.04	6.31
2A0002	[REDACTED]	Hancock, Sherri	Dean Acting Adm Records	87,024	49.73	10.44
2F0003	[REDACTED]	Harer, Katherine	Instr. Lang Art/Learn	69,311	39.61	8.32
1C0058	[REDACTED]	Hart, Michael	System programmer	74,264	42.44	8.91
3A0005	[REDACTED]	Hay, Kuni	Dean Humanities	100,614	57.49	12.07
3003	[REDACTED]	Hayes, Linda	Dean Bus / Soc Sci	100,614	57.49	12.07
40006	[REDACTED]	Hechim, Phyllis	Adm. Assistant	64,695	36.97	7.76
1C0113	[REDACTED]	Hernandez, Luis	Custodian	39,902	22.80	4.79
2f0032	[REDACTED]	Hewitt, Thomas	Coord. Of Library Svc	84,636	48.36	10.16
1C0296	[REDACTED]	Hoo, Robert	Accountant- Payroll	64,927	37.10	7.79
2a0003	[REDACTED]	Hughes, Jennifer	Dean, Math	96,192	54.97	11.54

J 2A-2/73

DKC 26/12/03

(DISTRICT
PARAED)

Asst. Dir. 39/11/89
4/12/03

2A0019	[REDACTED] Irber, Sandy	Dir. Coll. Deveopt	72,064	41.18	8.65
4C0220	[REDACTED] Jones, Charles	Computer Support	48,046	27.45	5.77
4a0017	[REDACTED] Kelly, Shirley	V. President - CSM	130,812	74.75	15.70
182	[REDACTED] Kirk, John	Inst. Soc Sci	76,095	43.48	9.13
40318	[REDACTED] Ko, Maggie	Accountant	70,469	40.27	8.46
2C0166	[REDACTED] Koenig, Joann	Assistant Registrar	62,601	35.77	7.51
4A0004	[REDACTED] Kowersi, Bob	Dean Math & Sci	100,764	57.58	12.09
4C0317	[REDACTED] Leach, Ellen	Adm. Assistant	50,633	28.93	6.08
2C0077	[REDACTED] Lee, Ellen	Payroll Clerk I	45,222	25.84	5.43
1c0297	[REDACTED] Leong, Anita	Accountant- Payable	63,979	36.56	7.68
2a0014	[REDACTED] Lucas, Phillips	Dean, Division	96,876	55.36	11.63
1C0079	[REDACTED] Ly, Phen	Custodian	38,685	22.11	4.64
2A0014	[REDACTED] Martinez, Anita	Dean Lang Arts	96,876	55.36	11.63
4C0049	[REDACTED] Martinez, Diane	Supr. Facilities	65,201	37.26	7.82
4C0203	[REDACTED] Martinez, John	Broadcast Eng II	60,793	34.74	7.30
4C0267	[REDACTED] Mathias, Terry	Prog. Supervisor	56,713	32.41	6.81
2A0004	[REDACTED] McBride, Marilyn	Dean, Sci / Math / Tech	94,176	53.81	11.30
3A0009	[REDACTED] McPartlin, Michael	Dean Enrollment svc	96,954	55.40	11.63
4A0010	[REDACTED] Mellor, Sandra	Dean Corp/ Comm. Ed	100,764	57.58	12.09
3C0099	[REDACTED] Miller, Ruth	Assistant Registrar	70,381	40.22	8.45
1C0284	[REDACTED] Mitchell, Terrie	Adm. Assistant	56,206	32.12	6.74
4H4412	[REDACTED] Moran, Patricia	Part time Instructor	95,620	54.64	11.47
1c0042	[REDACTED] Munson, Stephanie	Purchasing Technician	47,300	27.03	5.68
3c0065	[REDACTED] Navarrete, Cheryl	Operation Assistant I	67,029	38.30	8.04
3F0022	[REDACTED] Nicholis, Annie	Instr. Business	67,029	38.30	8.04
1C0215	[REDACTED] Nunes, Victoria	Adm. Assistant	58,545	33.45	7.03
1a0019	[REDACTED] Nunez, Jose	Exec. Dir Fac Mtn Oper.	111,576	63.76	13.39
1c0088	[REDACTED] Olvera, Armardo	Custodian	38,002	21.72	4.56
109	[REDACTED] Pang, Steve	Accountant	60,944	34.83	7.31
3AU006	[REDACTED] Perez, Rosa	Canada President	130,812	74.75	15.70
1C0286	[REDACTED] Pettersen, Kathleen	Adm. Assistant	58,284	33.31	6.99
1a0011	[REDACTED] Pontacq, Lynn	Director of Budget	111,576	63.76	13.39
1c0111	[REDACTED] Post, Robert	Custodian	39,427	22.53	4.73
1C0115	[REDACTED] Reed, Carol	Groundkeeper	37,397	21.37	4.49
1c0081	[REDACTED] Rico, Juan	Custodian	33,516	19.15	4.02
1C0091	[REDACTED] Rivas, Joel	Grundkeeper head	43,910	25.09	5.27
2F0007	[REDACTED] Rivera, Contrera	Instr. Sci/ Math	67,049	38.31	8.05
2F0007	[REDACTED] Rivera, Joaquin	Inst. Sci / Math	67,049	38.31	8.05
1C0331	[REDACTED] Schulz, Sabrina	Accountant - payroll	52,530	30.02	6.30
4H4414	[REDACTED] Searle, John	Part time Instructor	109,953	62.83	13.19
3f0019	[REDACTED] Serna, Irene	Acting Dean EOPS	84,636	48.36	10.16
1C0153	[REDACTED] Siguenza, Oscar	Supr. Custodial	43,248	24.71	5.19
4a0018	[REDACTED] Sonner, Grace	Dean, Division	111,576	63.76	13.39
3A0008	[REDACTED] Swett, Denise	V. President	111,851	63.91	13.42
3H3411	[REDACTED] Thiele, Romelia	Part time Instructor	109,953	62.83	13.19
2c0037	[REDACTED] Tidd, Richard	Elect. Tech	56,509	32.29	6.78
1C0222	[REDACTED] Tindell, Terry	Custodian	40,307	23.03	4.84
1C0048	[REDACTED] Trott, Joanne	Sr. Programmer	76,070	43.47	9.13
1P0003	[REDACTED] Verzello, Robert	Post retirement contract	-	-	-
4A0001	[REDACTED] Villareal, Henry B	Dean Adm / Record	87,024	49.73	10.44
1C0203	[REDACTED] Voris, Joyce	Sup. Op / production	74,715	42.69	8.97
3C0084	[REDACTED] Walsh, Michael	Theater Design	62,364	35.64	7.48
1C0328	[REDACTED] Warshawer, Linda	Sr. Human Res.	53,894	30.80	6.47
1069	[REDACTED] Watson, Terry	Payroll Clerk I	46,385	26.51	5.57
2c0008	[REDACTED] Welch, Catherine	Adm. Resords Assn II	43,485	24.85	5.22
1C0329	[REDACTED] White, Dawn	Sr. Human Res.	40,024	22.87	4.80
2a0011	[REDACTED] White, Frances	President	130,812	74.75	15.70
4C0300	[REDACTED] Wilcox, Phyllis	Adm. Assistant	42,792	24.45	5.14
1c0285	[REDACTED] Wilkes, Deanne	Staff Assistant	59,887	34.22	7.19

200 200 100 100

(DISTRICT PREPARED)

8/22/03

39/190
6/12/02

2A0004
1C0326
1C0220
008
1C0217



Williamson, Michael
Witham, Bradley
Witham, Jasmine
Wolf, Andreas
Yancey, Allison

Dean Sci / Math
Tech Svc Supervisor
Web Sup. Analyst
Dean. PE
Adm. Assistant

82,476
65,090
62,679
87,024
58,284
47.13
37.19
35.82
49.73
33.31
9.90
7.81
7.52
10.44
6.99

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-01 thru 06-30-02

8/24/03

39/124
000
6/12/03

X (-0305 THIELE, ROMELIA R

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	07-31-01								0.00	0.00	0.00		0.00	
1	07-31-01	WH		1	0.000	3,630.29	0.00	0.00				0.00		
1	07-31-01	WH		1	0.000	404.01	0.00	0.00				0.00		
1	08-31-01								0.00	0.00	0.00		0.00	
1	08-31-01	WH		1	0.000	3,630.29	0.00	0.00				0.00		
1	08-31-01	WH		1	0.000	404.01	0.00	0.00				0.00		
1	09-28-01	REG	132	3	6477.700	5,182.16	0.00	0.00	7,168.83	6,477.70	691.13	414.58	0.00	
1	09-28-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	09-28-01	OT	XX2	4	62.830	691.13	0.00	11.00				0.00		
1	10-31-01	REG	132	3	6477.700	2,591.08	0.00	0.00	7,357.32	6,477.70	879.62	207.30	0.00	
1	10-31-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	10-31-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	10-31-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	10-31-01	OT	XX2	4	62.830	879.62	0.00	14.00				0.00		
1	11-30-01	REG	132	3	6477.700	2,591.08	0.00	0.00	7,168.83	6,477.70	691.13	207.30	0.00	
1	11-30-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	11-30-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	11-30-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	11-30-01	OT	XX2	4	62.830	691.13	0.00	11.00				0.00		
1	12-21-01	REG	132	3	6477.700	2,591.08	0.00	0.00	8,622.11	6,477.70	2,144.41	207.30	0.00	
1	12-21-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	12-21-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	12-21-01	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	12-21-01	OT	XX2	4	62.830	314.15	0.00	5.00				0.00		
1	12-21-01	OT	XX2	4	39.150	1,830.26	0.00	46.75				0.00		
1	01-31-02	REG	132	3	6477.700	2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00	
1	01-31-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	01-31-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	01-31-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	02-28-02	REG	132	3	6477.700	2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00	
1	02-28-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	02-28-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	02-28-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	03-28-02	REG	132	3	6477.700	2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00	
1	03-28-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	03-28-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	03-28-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	04-30-02	REG	132	3	6477.700	2,591.08	0.00	0.00	9,820.26	6,477.70	3,342.56	207.30	0.00	
1	04-30-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	04-30-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	04-30-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	04-30-02	OT	XX2	4	62.830	3,342.56	0.00	53.20				0.00		
1	05-31-02	REG	132	3	6477.700	2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00	
1	05-31-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	05-31-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	05-31-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	06-14-02	REG	132	3	6477.700	2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00	
1	06-14-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		

(DISTRICT
Prepared)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-01 thru 06-30-02

8/2/03

36/125
00
02/12/03

X-0305 THIELE, ROMELIA R

PR	DATE	TYP	RET C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	06-14-02	REG	132 3	6477.700	1,295.54	0.00	0.00				103.64		
1	06-14-02	REG	132 3	6477.700	1,295.54	0.00	0.00				103.64		
1	06-28-02							587.25	0.00	587.25		0.00	
1	06-28-02	OT	XX2 4	39.150	587.25	0.00	15.00				0.00		
					587.25	0.00	155.95	73,113.10	64,777.00	8,336.10	5,182.20	0.00	

73,113.10
36/125

73,113 / 1,750 = 41.78

(DISTRICT PREPARED)

PSSC 36/123-124

EMPLOYEE EARNINGS
07-01-01 thru 06-30-02

Ad
8/2/03

39/170
CWO
6/12/03

X-7507 CLINTON, VICTORIA A

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	08-31-01								1,029.16	1,029.16	0.00		0.00	
1	08-31-01	VAR	13X	4	62.830	1,029.16	0.00	16.38				82.33		
1	09-28-01								5,250.79	5,250.79	0.00		0.00	
1	09-28-01	VAR	13X	4	62.830	2,598.65	0.00	41.36				207.89		
1	09-28-01	VAR	13X	4	23.330	1,623.77	0.00	69.60				129.90		
1	09-28-01	PRI	13X	4	23.330	839.88	0.00	36.00				67.19		08-01-01
1	09-28-01	VAR	13X	4	62.830	188.49	0.00	3.00				15.08		
1	10-31-01								5,126.03	5,126.03	0.00		0.00	
1	10-31-01	VAR	13X	4	62.830	2,788.40	0.00	44.38				223.07		
1	10-31-01	VAR	13X	4	23.330	1,866.40	0.00	80.00				149.31		
1	10-31-01	SUB	13X	4	62.830	471.23	0.00	7.50				37.70		
1	11-30-01								3,710.07	3,710.07	0.00		0.00	
1	11-30-01	VAR	13X	4	62.830	2,058.31	0.00	32.76				164.67		
1	11-30-01	VAR	13X	4	23.330	1,651.76	0.00	70.80				132.14		
1	12-21-01								3,677.25	2,942.35	734.90		0.00	
1	12-21-01	VAR	13X	4	62.830	1,486.56	0.00	23.66				118.93		
1	12-21-01	VAC	XXX	4	23.330	734.90	0.00	31.50				0.00		
1	12-21-01	VAR	13X	4	23.330	1,455.79	0.00	62.40				116.46		
1	01-31-02								2,696.47	2,696.47	0.00		0.00	
1	01-31-02	VAR	13X	4	62.830	1,408.65	0.00	22.42				112.69		
1	01-31-02	VAR	13X	4	23.330	1,287.82	0.00	55.20				103.03		
1	02-28-02								3,896.26	3,896.26	0.00		0.00	
1	02-28-02	VAR	13X	4	62.830	2,328.48	0.00	37.06				186.28		
1	02-28-02	VAR	13X	4	23.330	1,567.78	0.00	67.20				125.42		
1	03-28-02								2,692.84	2,692.84	0.00		0.00	
1	03-28-02	VAR	13X	4	62.830	1,948.99	0.00	31.02				155.92		
1	03-28-02	VAR	13X	4	39.150	743.85	0.00	19.00				59.51		
1	04-04-02								1,203.83	1,203.83	0.00		0.00	
1	04-04-02	PRI	13X	4	23.330	1,203.83	0.00	51.60				96.31		03-01-02
1	04-30-02								4,735.28	4,735.28	0.00		0.00	
1	04-30-02	VAR	13X	4	62.830	2,788.40	0.00	44.38				223.07		
1	04-30-02	VAR	13X	4	24.960	1,946.88	0.00	78.00				155.75		
1	05-15-02								854.61	803.26	51.35		0.00	
1	05-15-02	RET	XXX	4	24.960	51.35	0.00	0.00				0.00		12-01-01
1	05-15-02	RET	13X	4	24.960	803.26	0.00	0.00				64.26		08-01-01
1	05-31-02								3,183.34	3,183.34	0.00		0.00	
1	05-31-02	VAR	13X	4	62.830	1,595.88	0.00	25.40				127.67		
1	05-31-02	VAR	13X	4	24.960	1,587.46	0.00	63.60				127.00		
1	06-28-02								1,882.44	1,096.20	786.24		0.00	
1	06-28-02	VAR	13X	4	39.150	1,096.20	0.00	28.00				87.70		
1	06-28-02	VAC	XXX	4	24.960	786.24	0.00	31.50				0.00		
						39,938.37	0.00	1,073.72	39,938.37	38,365.88	1,572.49	3,069.28	0.00	

39,938.37

39/170

39,938 / 1,750 = 22.82

(DISTRICT PREPARED)

PSSC 39/123-124

Tab 17

5. Cost Elements of a Claim

Claims for reimbursement of mandated costs are comprised of allowable costs that are either direct or indirect. Because each mandate is unique, the cost element guidelines in this chapter are provided as a general reference. If the requirements of a specific mandate differ from these cost guidelines, the requirements outlined under the specific mandate shall take precedence.

A. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Costs that are typically classified as direct costs are:

Table 1 Annual Billable Hours

	Days	Hours Per Day	Total Hours
Gross Hours	365	8	2,920
Weekends	104	8	(832)
Holidays	11	8	(88)
Vacation	14	8	(112)
Sick Leave, Misc.	11	8	(88)
Annual Billable Hours			1,800

- As illustrated in Table 1, a claimant may use 1,800 hours for a full-time employee. If a claimant uses an amount less than 1,800 hours as annual billable hours, a computation of how these hours were computed must be included with the claim.
- Compensation of employees for time devoted specifically to the execution of the mandate.
- Cost of materials acquired, consumed, or expended specifically for the purpose of the mandate.
- Services furnished specifically for the mandate by other entities.

(1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may in-lieu of reporting actual compensation and fringe benefits use an hourly rate:

- (a) Compute a billable hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a billable hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual billable hours. Annual billable hours equal the gross annual hours less non-work hours.

Table 2 Annual Billable Rate, Salary + Benefits Method

Formula:	Description:
$[(EAS + Benefits) \div ABH] = ABR$	EAS = Employee's Annual Salary
	ABH = Annual Billable Hours
$[(\$26,000 + \$7,750)] \div 1,800 \text{ hrs} = \18.75	ABR = Annual Billable Rate

- As illustrated in Table 2, if you assume an employee's compensation was \$26,000 and \$7,750 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the annual billable rate would be \$18.75.

- (b) A claimant may also compute the annual billable rate by using the "Percent of Salary Method."

Table 3 Annual Billable Rate, Percent of Salary Method

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Annual Billable Rate
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div ABH] = ABR$ $[(\$26,000 + (1.2698)) \div 1,800] = \18.75
Social Security	6.30	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	29.80 %	
Description:		
EAS = Employee's Annual Salary		ABH = Annual Billable Hours
FBR = Fringe Benefit Rate		ABR = Annual Billable Rate

- As illustrated in Table 3, both methods produce the same annual billable rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to employees during periods of authorized absences (i.e., annual leave, sick leave, etc.) and employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The number of hours in excess of normal expected hours are not reimbursable.

Tab 18



215-71
CW
4/21/03
42125/3
8/11/03

STEVE WESTLY
California State Controller

April 15, 2003

Mr. Raymond Chow
Chief Accountant
San Mateo County
Community College District
3401 CSM Drive
San Mateo, CA 94402

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

Engagement Letter

Dear Mr. Chow:

This letter is to confirm that the State Controller's Office (SCO) has scheduled an audit of San Mateo County Community College District's legislatively mandated Collective Bargaining cost claims for fiscal years 1999-2000, 2000-01, and 2001-02. The entrance conference has been scheduled for Monday, April 28, 2003, at 11:30 a.m.

The SCO would appreciate your furnishing working accommodations for three auditors and providing the necessary records (see attachment).

If you have any questions, please call me at (916) 322-9887.

Sincerely,

JIM VENNEMAN, Audit Manager
Compliance Audits Bureau
Division of Audits

JV:jj

Attachment

- cc: Ginny Brummels, Manager
Division of Accounting and Reporting
State Controller's Office
- Jim L. Spano, Chief
Compliance Audits Bureau
Division of Audits
State Controller's Office
- Christian Okoye, Auditor in Charge
Division of Audits
State Controller's Office

ATTACHMENT

2B-1/2
COO
4/21/03

8/11/02

San Mateo County Community College District
Records Request for Mandated Cost Program
FYS 1999-00, 2000-01, & 2001-02

1. Employees time sheets and salary calculation worksheets for district members;
2. District Organization Chart and district contact person for Collective Bargaining Mandate;
3. Meeting Agenda and sign-in records for negotiation meetings;
4. Minutes for Collective Bargaining Meetings and Negotiation Session held;
5. List of grievances issues, by name and case number;
6. List of unions and union members;
 (Union agreements;
8. Dates and time of substitute teachers worked/payroll records;
9. General ledgers supporting payment for contracted services, material and supplies;
10. Contracts/agreements with consultant/attorney;
11. Training Agenda and sign-in records for contract administrative training;
12. Access to district payroll records;
13. Chart of accounts and supporting documentation for amounts received form other funding sources;
14. Support for costs claimed to drive the indirect cost rate and associated calculation worksheets;

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 9, 2014, I served the:

SCO Response to Request for Additional Information
Incorrect Reduction Claim
Collective Bargaining, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
San Mateo County Community College District, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 9, 2014 at Sacramento, California.



Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/10/14

Claim Number: 05-4425-I-09

Matter: Collective Bargaining

Claimant: San Mateo County Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

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Keith Petersen, *SixTen & Associates*

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