Hearing Date: March 25, 2016

J:\MANDATES\IRC\2008\4237 (Child Abduction & Recovery)\08-4237-I-02 (consolidated with 12-4237-I-02)

03)\IRC\TOC.docx

ITEM 7

INCORRECT REDUCTION CLAIM PROPOSED DECISION

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5 Statutes of 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Child Abduction and Recovery

Fiscal Years 1999-2000, 2000-2001, 2001-2002, 2003-2004, 2004-2005, 2005-2006, and 2006-2007

08-4237-I-02 and 12-4237-I-03

County of Santa Clara, Claimant

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¹ Controller filed late comments on IRC 08-4237-I-02 on December 22, 2014, a portion of which were illegible. The Controller therefore submitted revised and legible late comments to replace the December 22, 2014 comments.

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1. INCORRECT REDUCTION CLAIM TITLE

State Controller's Office Audit Report on Santa Clara County Child Abduction and Recovery Program

2. CLAIMANT INFORMATION

Santa Clara County
Name of Local Agency or School District
Vinod Sharma
Claimant Contact
Controller-Treasurer
Title
70 West Hedding Street, 2nd Floor, East Wing
Street Address
San Jose, CA 95110
City, State, Zip
408-299-5210
Telephone Number
408-299-8629
Fax Number
vinod.sharma@fin.sccgov.org
E-Mail Address

3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Lizanne Reynolds	_,
Claimant Representative Name	
Deputy County Counsel	
Tide	
Santa Clara, Office of the County Counsel	
Organization	
70 West Hedding Street, Ninth Floor, East Wing	
Street Address	
San Jose, CA 95110	
City, State, Zip	
408-299-5900	
Telephone Number	
408-292-7240	
Fax Number	
Lizanne.Reynolds@cco.sccgov.org	
E-Mail Address	(Rev

Exhibit A

For CSM Use Only filing Dute: RECEIVED JAN 2 8 2009 **COMMISSION ON** IRC STATE MANDATES

4. IDENTIFICATION OF STATUTES OR **EXECUTIVE ORDERS**

Please specify the subject statute or executive order that claimaint alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.

Civil Code Sec. 4600.1 (repealed and added as Family Code Sec. 3060-3064); Penal Code Sec. 278 & 278.5 (repealed and added as Penal Code Sec. 277, 278, & 278.5); and Welfare and Institutions Code Sec. 11478.5 (repealed and added as Family Code Sec. 17506)

5. AMOUNT OF INCORRECT REDUCTION

Please specify the fiscal year and amount of reduction. More than one fixeal year may be claimed

iscal Year	Amount of Reduction
99-00	\$297,447.00
00-01	\$514,116.00
01-02	\$466,905.00
•	
	•
TOTAL: \$1,268,210.00	

6. NOTICE OF INTENT TO CONSOLIDATE

Please check the box below if there is intent to consolidate this claim.

	h the intent
to consolidate on behalf of othe	r claimants.

Sections 7 through 11 are attached as follows:

7. Written Detailed Narrative:	pages 1 to 12
8. Documentary Evidence and Declarations:	Exhibit B,C.
9. Claiming Instructions:	Exhibit D.
10. Final State Audit Report or Other Written Notice of Adjustment:	Exhibit <u>A</u>
11. Reimbursement Claims:	Exhibit E,F,

12, CLAIM CERTIFICATION

Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.*

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Lizanne Reynolds Print or Type Name of Authorized Local Agency

or School District Official

Deputy County Counsel Print of Type Title

Jan. 7, 2009

School District Official

e-mail address below.

* If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and

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ANN MILLER RAVEL, County Counsel (S.B. #62139)
MIGUEL MÁRQUEZ, Assistant County Counsel (S.B. #184621)
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OFFICE OF THE COUNTY COUNSEL
70 West Hedding Street, East Wing, Ninth Floor
San Jose, California 95110-1770
Telephone (408) 299-5900

Attorneys for COUNTY OF SANTA CLARA

STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

In Re:)	No.
STATE CONTROLLER'S OFFICE AUDIT REPORT ON SANTA CLARA COUNTY CHILD ABDUCTION AND RECOVERY PROGRAM))))	INCORRECT REDUCTION CLAIM BY THE COUNTY OF SANTA CLARA

On March 17, 2006, the State Controller's Office (hereinafter "SCO") issued its final audit report on the County of Santa Clara's (hereinafter "County's") claims for costs incurred based on the legislatively created Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for July 1, 1999, through June 30, 2002. A true and correct copy of the SCO's final audit report is attached hereto as Exhibit A and incorporated herein by reference. The SCO incorrectly reduced the County's claim of \$2,946,189 by \$1,268,210 thus allowing only \$1,667,721. The County requests the Commission on State Mandates to reverse the audit findings and to award the County the correct claim amount of \$2,935,938.

FACTS

The Child Abduction and Recovery Program involves locating and recovering minor children who have been taken from a parent, or person with a right of custody of the child, in violation of that person's right of custody. Santa Clara County has jurisdiction to act in a case when the child is located in the county, has been removed from the county or the victim resides in the county at the time of the abduction. The cases may involve a child who is taken from one part of the county to another, a child who is taken from the county to another county in the state, or from the county to another state or country.

Once a person makes a police report that a child has been abducted by a parent or other family member, the person is referred to the Child Abduction Unit. The person completes a questionnaire and an investigation into the case is opened. The legal clerk coordinates the questionnaire process as well as initial contact and intake. The legal clerk assembles an investigative file and conducts preliminary investigation into the parties.

Once the file is assembled, the paralegal assigned to the team researches the person's right of custody to the child. This may involve reviewing court files to locate the most recent court order.

Once a right of custody has been determined, the case is assigned to the investigative staff. The investigators interview witnesses, and depending on the circumstances, may attempt to contact the abductor.

Once the case has been assigned to the investigative staff, the unit attorney confers with the staff to discuss case development, to coordinate court hearings and legal issues, to draft pleadings and communications with other agencies, and to appear in

judicial hearings. In international cases the unit attorney prepares the documents filed in the cases that fall under the Hague Convention on the Civil Aspects of International Child Abduction, for both incoming and outgoing abductions. The unit attorney is responsible for general unit management and the process of cases.

This program was found to be a state-mandated reimbursable program by the predecessor to this Commission, the Board of Control, on September 19, 1979. A true and correct copy of the Commission's Statement of Decision is attached hereto as Exhibit B and is incorporated herein by reference. Thereafter, Parameters and Guidelines were adopted on January 21, 1981, and subsequently amended with the most recent version adopted on August 26, 1999, a true and correct copy of which is attached hereto as Exhibit C and is incorporated herein by reference. Claiming Instructions were duly issued by the SCO, a true and correct copy of which is attached hereto as Exhibit D and is incorporated herein by reference.

The reimbursable components of this program include:

- 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
 - a. Contact with child(ren) and other involved persons.
 - (1) Receipt of reports and requests for assistance.
 - (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.
 - (3) Locating missing or concealed offender and child(ren).
 - b. Utilizing any appropriate civil or criminal court action to secure compliance.
 - (1) Preparation and investigation of reports and requests for assistance.
 - (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
 - (3) Process services and attendant court fees and costs.
 - (4) Depositions.
 - c. Physically recovering the child(ren).
 - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

- (2) Other personal necessities for the child. All such items purchased must be itemized.
- 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-1 1, 99th Congress, 1st Session).
 - a Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.
 - Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.
 - b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
 - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
 - Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
 - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
 - (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
 - (b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.
 - (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.
 - (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency.

 All personal necessities purchased must be itemized.
 - (b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

Based on the foregoing, the County timely filed its claims for this program for fiscal years 1999-2000, 2000-2001, and 2001-2002, which are the subject of this incorrect reduction claim. True and correct copies of these reimbursement claims are attached hereto as Exhibits E, F, and G, respectively and are incorporated herein by reference.

On October 4, 2005, and exit conference was held between the County and the SCO. The draft audit report was issued on November 9, 2005. Finding 1 of the audit report states that the County's productive hourly rate was calculated improperly. The report also alleges that the County did not provide time logs for the hours claimed and that the time study as submitted by the County is not competent evidence in lieu of actual time logs.

On January 11, 2006, the County issued its response to the draft findings, taking exception to the characterization that the calculation of the productive hourly rate was improper. The County also explained that its costs were properly and fully substantiated. A true and correct copy of the County's response is attached hereto as Exhibit H and is incorporated herein by reference.

The final audit report was issued on March 17, 2006, without any change in the findings at issue.

//

ANALYSIS AND DISCUSSION

A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$184,446. This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and complied with the SCO's Claiming Instructions. Therefore, the County requests that this Commission reverse Audit Finding 1 to allow for the recovery of costs incurred for this state-mandated program for the reasons discussed below.

1. The County's Productive Hourly Rate Computation Complies With The SCO-Issued General Claiming Instructions.

The computation of an annual productive hourly rate used by the County removes non-productive time spent on authorized breaks, training, and staff meetings. The resulting total countywide annual productive hours of 1,571 is the basis for the annual productive hourly rate used in the County's claim.

In the audit report, the SCO relied upon the Mandated Cost Manual for Local Agencies with regard to the productive hourly rate computation. To support its argument that the County's rate was improper, the SCO cited the following text from the Manual:

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800* hours to compute the productive hourly rate.

* * *

- * 1,800 annual productive hours include:
 - Paid holidays
 - Vacation earned
 - Sick leave taken
 - Informal time off
 - Jury duty
 - Military leave taken¹

Relying on this section, the SCO argued that the County's figure of 1,571 productive hours was incorrect and that a figure of 1,800 hours should have been used. However, the SCO omitted relevant portions of the Manual which indicate that the productive hourly rate can be calculated in three different ways.

A full reading of the Manual indicates that using 1,800 hours is not the only approved approach. As set forth above, the Manual clearly states that use of the local agency's average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual as issued. The County cannot and should not be penalized for using an approved methodology.

To date, the SCO has not been able to cite one reference as to why the County's approach is improper.

2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The County submits, on average, 25 to 30 S.B. 90 claims annually. As these claims are prepared by numerous County departments and staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation with respect to calculating a different productive hourly rate for each claim. Recognizing this

¹ Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor - Determine a Productive Hourly Rate (revised version 9/01) (Emphasis added).

threat and wanting to create a more reliable, county-wide system, the County embarked on the creation of a verifiable and accurate method of establishing a productive hourly rate through the computation of average productive hours. As a result, the County's methodology improves its SB 90 program claiming accuracy, consistency, and documentation. It also facilitates the State audit process because the methodology for the County's annual productive hours calculation is fully documented and supported.

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. This methodology ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used required break times and required training times rather than actual times spent on these activities. This argument lacks merit.

State law requires that workers be given two fifteen minute break periods per day. Presumably, County employees take these breaks. The presumption that these breaks are taken is no different from the presumption that paid holidays, which are specifically set forth as properly included in the calculation by the SCO, are also taken. Instead of making this presumption, the SCO would have the County employ a clock-in, clock-out system for breaks to ensure that the break times do not actually add up to 28 or 32 minutes daily. Such an expenditure of time and costs is unwarranted in light of the

statistically invalid difference that may be found between actual break time and the time required break time.

The same argument applies with even greater force to the presumption that

County employees will undertake the necessary training required for licensure or

certification. Such education is more likely to be pursued because of its impact on the

employees' license or certification and, ultimately, their ability to perform their jobs.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions.² The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of countywide productive hours were provided during the state audit.

Further, as shown in the letter of December 27, 2001, from the County Controller to the State Controller's Office, the State was notified years ago that the County was electing to use the productive hourly rate methodology authorized by the State-mandated claiming procedures. A true and correct copy of this letter is attached hereto as Exhibit I and is incorporated herein by reference. The County reported that the switch to a countywide methodology for the calculation of average productive hours per position would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 50 claims were submitted and accepted during 2002 and 2003 using this methodology. Furthermore, the State Controller has accepted the County's use of the countywide productive hours

² Mandated Cost Manual for Local Agencies, Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor - Determine a Productive Hourly Rate (revised version 9/01)

methodology for state mandated claims as evidenced by an e-mail from Jim Spano dated February 6, 2004, a true and correct copy of which is attached hereto as Exhibit J and is incorporated herein by reference.

B. AUDIT FINDING NUMBER TWO REGARDING A LACK OF SUBSTANTIATING RECORDS IS INCORRECT.

The audit report raised another issue regarding documentation and time studies.

Each of the report's allegations will be addressed in turn.

1. Employees Performing Mandated Activities Full-Time in a Mandated Program Need Not Use Time Logs.

The audit report alleges that the time claimed for certain employees was unsubstantiated due to a lack of time logs. This allegation lacks merit.

The employees in question were employed full-time in the County's Child Abduction and Recovery Program performing mandated activities. The SCO would require the County to provide time logs for each of these employees as proof of the costs incurred for the program. Such time logs, however, would merely show 7.5 hours³ per day working on mandated activities. What the SCO requests is more accurately reflected by payroll accounts. For these employees performing mandated activities on a full-time basis, the provision of payroll documentation should be sufficient to prove that the costs were incurred.

2. The Hours Claimed Were Properly Supported by a Valid Time Study.

The audit report alleges that the time claimed for employees who were not dedicated to the program full-time was unsubstantiated due to a lack of time logs. This allegation is erroneous.

³ With 0.5 hours attributed to break time.

The County provided time logs to substantiate the hours spent in mandated activities for those employees who did not perform such activities full-time. To the extent that the SCO believed that the time logs were insufficient, a time study was performed from November 15, 2004 through December 10, 2004. A true and correct copy of this time study plan and results are attached hereto as Exhibit K and is incorporated herein by reference.

The time study, as initiated by the County, provided a reliable measure of the time needed to perform mandated activities. The time study relied on contemporaneous documentation of mandated and non-mandated activities to provide a full accounting of time; it covered four weeks that corresponded with pay periods to assure that the time study documentation can be checked back against payroll information; and all employees performing mandated activities participated to eliminate any errors due to small sample size or extrapolation. Moreover, because the activities related to the program are not seasonal and have not changed appreciably over time, the November-December 2004 time study is a reliable indicator of the time spent in prior years on the same activities.

The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully disallowed the entire amount claimed for these employees.

CONCLUSION

The County has adequately documented its productive hourly rate of 1,571 to be a precise and reliable figure consistent with the State's claiming instructions. For the County to now be denied the opportunity to use a methodology that was expressly allowed by the instructions and forced to utilize the standard 1,800 hours is manifestly

unfair and would result in the failure to fully reimburse the County for its cost of fulfilling a state mandate.

With respect to the SCO's other allegations, the County has provided sufficient documentation to support the claimed costs as explained above.

In light of the arguments presented above, the County requests that the Commission reverse the SCO's audit findings and award the County the correct claim amount of \$2,935,938.

Dated: December 26, 2008

Respectfully submitted,

ANN MILLER RAVEL County Counsel

Lizanne Reynolds

Deputy County Counsel

Attorneys for COUNTY OF SANTA CLARA

Exhibit A

SANTA CLARA COUNTY

Audit Report

CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 1999, through June 30, 2002



STEVE WESTLY California State Controller

March 2006



STEVE WESTLY California State Controller

March 17, 2006

John V. Guthrie
Director of Finance
Santa Clara County
County Government Center, East Wing
70 West Hedding Street, 2nd Floor
San Jose, CA 95110

Dear Mr. Guthrie:

The State Controller's Office audited the costs claimed by Santa Clara County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002.

The county claimed \$2,946,189 for the mandated program. Our audit disclosed that \$1,667,721 is allowable and \$1,278,468 is unallowable. The unallowable costs occurred because the county claimed unsupported costs and overstated its indirect cost rates. The State paid the county \$2,298,477. The county should return \$630,756 to the State.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at COSM's Web site, at www.csm.ca.gov (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By

JEFFREY V. BROWNFIELD Chief, Division of Audits

JVB/ams:wq:vb

cc: Dave Elledge, Controller-Treasurer
Santa Clara County
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Santa Clara County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was October 4, 2005.

The county claimed \$2,946,189 for the mandated program. Our audit disclosed that \$1,667,721 is allowable and \$1,278,468 is unallowable. The unallowable costs occurred because the county claimed unsupported costs and overstated its indirect cost rates. The State paid the county \$2,298,477. The county should return \$630,756 to the State.

Background

Chapter 1399, Statutes of 1976 established the mandated Child Abduction and Recovery Program based on the following laws:

- Civil Code Section 4600.1 (repealed and added as Family Code Section 3060–3064 by Chapter 162, Statutes of 1992);
- Penal Code Sections 278 and 278.5 (repealed and added as Penal Code Sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code Section 11478.5 (repealed and added as Family Code Section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- · Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- · Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [COSM]) determined that this legislation imposed a state mandate reimbursable under Government Code Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted Parameters and Guidelines on January 21, 1981 (last amended on August 26, 1999). In compliance with Government Code Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 1999, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to Government Auditing Standards, issued by the Comptroller General of the United States, and under the authority of Government Code Section 17558.5. We did not audit the county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

We asked the county's representative to submit a written representation letter regarding the county's accounting procedures, financial records, and mandated cost claiming procedures as recommended by Governmental Auditing Standards. However, the county did not submit a representation letter.

Conclusion

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

For the audit period, Santa Clara County claimed \$2,946,189 for costs of the Child Abduction and Recovery Program. Our audit disclosed that \$1,667,721 is allowable and \$1,278,468 is unallowable.

For fiscal year (FY) 1999-2000, the State paid the county \$696,353. Our audit disclosed that \$398,906 is allowable. The county should return \$297,447 to the State.

For FY 2000-01, the State paid the county \$602,124. Our audit disclosed that \$538,918 is allowable. The county should return \$63,206 to the State.

For FY 2001-02, the State paid the county \$1,000,000. Our audit disclosed that \$729,897 is allowable. The county should return \$270,103 to the State.

Views of Responsible Official

We conducted an exit conference on October 4, 2005, and issued a draft audit report on November 9, 2005. The county's response to the draft audit report was due by December 5, 2005. In response to the county's request, we extended the due date to December 20, 2005.

On December 21, 2005, the county requested, and we agreed, to further extend the due date to January 10, 2006. David G. Elledge, Controller-Treasurer, responded to the draft audit report by letter dated January 11, 2006, disagreeing with the audit results in Findings 1 and 2. This final audit report includes the county's response (Attachment).

Restricted Use

This report is solely for the information and use of Santa Clara County, the Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original Signed By

JEFFREY V. BROWNFIELD Chief, Division of Audits

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

							
Cost Elements		ctual Costs Claimed		Allowable per Audit	A	Audit	Reference 1
July 1, 1999, through June 30, 2000							
Salaries Benefits	\$	426,165 82,314	\$	23 7 ,819 4 7 ,076	\$	(188,346) (35,238)	Findings 1, 2 Findings 1, 2
Services and supplies Travel and training		26,178		26,178			
Total direct costs Indirect costs		534,657 161,696		311,073 87,833		(223,584) (73,863)	Findings 1, 2,
Total program costs	\$	696,353	-	398,906	\$	(297,447)	
Less amount paid by the State Allowable costs claimed in excess of (less than) amount	nt naid	4	\$	(696,353) (297,447)			
July 1, 2000, through June 30, 2001	ıı pan		*	(257,147)			
Salaries Benefits Services and supplies Travel and training	\$	632,171 139,636 21,081 2,362	\$	327,260 64,766 21,081 2,362	\$	(304,911) (74,870) —	Findings 1, 2 Findings 1, 2
Total direct costs Indirect costs		795,250 257,784		415,469 123,449	_	(379,781) (134,335)	Findings 1, 2,
Total program costs Less amount paid by the State	<u>\$</u> _	1,053,034		538,918 (602,124)	<u>\$</u>	(514,116)	
Allowable costs claimed in excess of (less than) amount	ıt pai	d	\$	(63,206)			
July 1, 2001, through June 30, 2002							
Salaries Benefits Services and supplies	\$	694,854 172,305	\$	428,052 100,279	\$	(266,802) (72,026) —	Findings 1, 2 Findings 1, 2
Travel and training Total direct costs		1,856 869,015	_	1,856 530,187		(338,828)	
Indirect costs	_	327,787		199,710	_	(128,077)	Findings 1, 2
Total program costs Less amount paid by the State	<u>\$</u>	1,196,802	_(729,897 1,000,000)	<u>\$</u>	(466,905)	
Allowable costs claimed in excess of (less than) amount	nt pai	d	\$	(270,103)			
Summary: July 1, 1999, through June 30, 2002							
Salaries Benefits Services and supplies	\$	1,753,190 394,255 21,081	\$	993,131 212,121 21,081	\$		Findings 1, 2 Findings 1, 2
Travel and training		30,396		30,396			
Total direct costs Indirect costs		2,198,922 747,267		1,256,729 410,992		(942,193) (336,275)	Findings 1, 2,
Total program costs Less amount paid by the State	<u>\$</u>	2,946,189	1	1,667,721 2,298,477)	<u>\$(</u>	1,278,468)	
Allowable costs claimed in excess of (less than) amount	ıt pai	d	<u>-'</u>	(630,756)			
	•		-	 /			

 $^{^{1}\,}$ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overstated salary, benefit, and related indirect costs The county overstated employee salary and benefit costs by \$188,549 for the audit period. The related indirect costs total \$65,897. The county overstated its costs because claimed productive hourly rates were overstated.

The productive hourly rate consisted of two factors: salary costs and annual average countywide productive hours. In calculating the countywide productive hours, the county included unallowable deductions-for-training and authorized break time. The county deducted estimated training time based on hours required by employees' bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended. In addition, the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments.



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For the entire audit period, the county also deducted <u>authorized break</u> time rather than actual break time taken. The county's accounting system did not separately account for actual break time taken. The SCO's claiming instructions, which include guidelines for preparing mandated costs claims, do not identify time spent on authorized breaks as deductions (excludable components) from total hours when computing productive hours. Furthermore, the county did not adjust for training time and break time directly charged to program activities during the audit period. Therefore, the county cannot deduct training time and authorized break time to calculate productive hours.

Consequently, the productive hourly rates claimed did not reflect actual costs. We recalculated the productive hourly rates to compute the audit adjustment.

The following table summarizes the audit adjustment.

	Fiscal Year							
	1999-2000		2000-01		2001-02		Total	
Salaries Benefits	\$	(33,659) (6,501)	\$	(55,190) (12,193)	\$	(64,910) (16,096)	\$ (153,759) (34,790)	
Total direct costs Related indirect costs		(40,160) (12,771)		(67,383) (22,506)	_	(81,006) (30,620)	(188,549) (65,897)	
Audit adjustment	\$	(52,931)	\$	(89,889)	\$	(111,626)	\$ (254,446)	

Parameters and Guidelines requires the county to claim actual costs and states that all costs claimed must be traceable and supported by source documents that show the validity of such costs.

Recommendation

We recommend that the county develop and implement an adequate recording and reporting system to ensure that all claimed costs are properly supported and reimbursable under the mandated program in question.

Steve Westly • California State Controller 5

County's Response

The county does not agree with the finding. Please refer to the Attachment for a complete text of the county's response.

The county believes the finding contains an anomaly regarding whether training and break time deductions are allowable for productive hourly rate calculations.

The county states that it first implemented the countywide productive hours in FY 2000-01, which included deductions for training time and break time. The county deducted training time based on collective bargaining agreements or rosters related to actual training sessions that were conducted. The training time excluded training time charged to programs to avoid double recovery of costs. The county calculated the break times based on requirements of collective bargaining agreements and state law. The county states that all employees were directed to limit the daily reporting of hours worked to 7.5 hours when preparing mandated program claims.

The county states that its automated payroll system can accommodate actual break time; however, the additional time and costs incurred would not be cost effective. The county states that reporting authorized break time in lieu of actual break time is in accordance with the cost allocation principles of Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. Furthermore, the county states that recording actual break time would not result in a materially different amount of break time that could be readily calculated pursuant to the 30-minute daily standard specified by the collective bargaining agreements.

The county states that its interpretation of the SCO's claiming instructions is that training and authorized break time should be excluded to calculate accurate countywide productive hours. Furthermore, the county states that before it implemented the countywide productive hour policy, the county notified the SCO of its procedures for calculating countywide productive hours. The county states that several claims were submitted and accepted using the countywide methodology.

The county states that it has filed an Incorrect Reduction Claim on this issue with the Commission on State Mandates (COSM).

SCO's Comment

Our finding and recommendation remain unchanged. The county states:

. . . We would like to point out an anomaly in the above argument. The [finding] mentions that the training and authorized break time are both unallowable whereas the [finding further] states that the County deducted training time pertaining to required licensure/certification rather than actual training hours. Therefore, the State has determined that the exclusion of training time from productive hours is appropriate and allowable, as long as the exclusion is documented based on actual training hours received. The comments proceed further to state that the County deducted authorized break time rather than actual break time

taken. Therefore, as with training time, the State has agreed that the exclusion of actual break-time from the calculation of productive hours is allowable.

There is no anomaly in the audit finding. The report correctly states that the county included unallowable deductions for training and authorized break time. The training hour deduction is unallowable because the county deducted estimated rather than actual training time. It is also unallowable because the deducted training hours benefit specific classifications departments' employee rather than employee classifications common to all departments. The break time deduction is unallowable because the county deducted authorized break time rather than actual break time taken. Furthermore, both deductions are unallowable because the county did not adjust for training time and break time directly charged to program activities during the audit period.

Training Time

The county's response acknowledges that training time deducted for FY 2000-01 productive hourly rate calculations was estimated, based on collective bargaining agreements or rosters related to actual training sessions that were conducted. The county states that, beginning in FY 2001-02, the county modified the payroll system to capture actual training hours and that the county recorded only non-program training. However, documentation obtained indicates that FY 2001-02 training time was also estimated from the same sources.

Our finding also states that the training hour deduction is unallowable because the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments. In response, the county states that the countywide productive hour policy "is not department specific but County specific and as such the calculation will have to be based on employee specifications of all departments only and not based on the specific department." The county's response indicates the county does not understand the issue. OMB Circular A-87 states, "A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with the relative benefits received." Many employee classifications exist only in certain county departments, and therefore benefit only those departments. However, the county deducted training hours applicable to these employee classifications and applied the resulting productive hours countywide, contrary to OMB Circular A-87 requirements. If the county wishes to deduct actual training hours applicable to these employee classifications, it must compute separate adjustments for the departments benefited by these employee classifications.

Break Time

Developing productive hours based on estimated costs is not consistent with OMB Circular A-87. If the county chooses to deduct actual break time taken in calculating productive hours, its accounting system must separately identify the actual break time taken.

The SCO's claiming instructions do not identify time spent on authorized breaks as a deduction (excludable component) from total hours when computing productive hours. In addition, limiting daily reporting of hours worked to 7.5 hours does not address instances in which employees work less than 8 hours a day or are assigned alternate work schedules. The county also states that it has "directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims. . . . " [Emphasis added.] Thus, the county is not applying this policy consistently in all programs (mandated and non-mandated). Furthermore, actual mandated-program employee timesheets show that employees did not exclude "authorized" break time when reporting hours worked.

The county erroneously states, "several claims have been submitted and accepted during the past years using the countywide methodology." We audited other county mandated programs and reported this issue. The additional programs audited are: Domestic Violence Treatment Services. July 1, 1998, through June 30, 2001; Sexually Violent Predator, July 1, 1998, through June 30, 2001; Open Meetings Act, July 1, 1998, through June 30, 2001; and Absentee Ballot, July 1, 2000, through June 30, 2003.

The county states that it filed an Incorrect Reduction Claim with the COSM on this issue, which is yet to be heard. The SCO responded to the county's Incorrect Reduction Claim and refuted the county's position. The SCO will revise this final audit report, if necessary, based on the COSM's final determination of the county's Incorrect Reduction Claim related to this issue.

FINDING 2-Unallowable salary, benefit, and related indirect costs

Missing Thields

The county claimed unallowable salary and benefit costs totaling \$753,644 for the audit period. The related indirect costs total \$260,127.

The county did not provide time logs to support hours claimed for certain employees. The salary and benefit costs for one of these employees, a legal clerk, were also included in the county's indirect cost pool. For the remaining employees, the time logs provided did not support mandaterelated hours claimed. The county was unable or unwilling to reconcile claimed hours to employee time logs.

Time logs included time reported for vacation, scheduled time off, and sick leave usage. These hours are excluded from the county's calculation of countywide average productive hours; therefore, the county may not claim these hours as direct mandate-related costs. Time logs also included non-mandate-related time for activities such as duty officer/security, non-child abduction cases, child abduction cases that had progressed to trial, and cases under Penal Code Section 278.7 (commonly referred to as "good cause" cases).

We calculated allowable employee hours based on mandate-related hours supported by employee time logs. Subsequently, the county submitted a time study and requested that we instead rely on the time study as supporting documentation for all salary and benefit costs claimed. We concluded that the time study is not competent evidence to replace contemporaneous time logs. However, we reviewed the time study to

Timestudy

determine whether the time study supports salary and benefit costs claimed for employees who did not have contemporaneous time logs.

We concluded that the county's time study does not adequately support salary and benefit costs claimed for the following reasons.

- The county did not identify how the time period studied was representative of the fiscal year.
- The county did not summarize the time study results and show how the county could project the results to approximate actual costs for the audit period.
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.

The following table summarizes the audit adjustment.

	Fiscal Year							
	1999-2000			2000-01		2001-02	Total	
Salaries Benefits	\$	(154,687) (28,737)	\$	(249,721) (62,677)	\$	(201,892) (55,930)	\$	(606,300) (147,344)
Total direct costs Indirect costs		(183,424) (58,329)	_	(312,398) (104,341)	_	(257,822) (97,457)		(753,644) (260,127)
Audit adjustment	\$	(241,753)	\$	(416,739)	\$	(355,279)	\$(1,013,771)

Parameters and Guidelines states, "For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

In addition, *Parameters and Guidelines* states that costs associated with criminal prosecution, commencing with the defendant's first appearance in court, are not reimbursable. Furthermore, *Parameters and Guidelines* does not identify good cause cases (*Penal Code* Section 278.7) as reimbursable costs.

Recommendation

We recommend that the county develop and implement an adequate recording and reporting system which will identify mandate-related and non-mandate-related activities. We also recommend that the county ensure that it claims only mandate-related costs.

County's Response

The county does not agree with the finding. Please refer to the Attachment for a complete text of the county's response.

The county states that employees without time logs worked full-time on the mandated program and the SCO should use payroll documentation to substantiate the hours claimed. Regarding the Legal Clerk specifically, the county believes the direct time should be allowed and the indirect cost pool adjusted accordingly. Regarding the remaining employees whose time logs did not support mandate-related hours claimed, the county believes the SCO should instead rely on a current time study to support hours claimed. The county states that the time study period is representative of a full fiscal year and that no substantial staffing or workload changes occurred since the audit period. The county states that it summarized the time study results and could extrapolate the results to the audit years.

SCO's Comment

Our finding and recommendation remain unchanged. The county states "Employees without time logs worked full-time on mandated programs, and payroll documentation should be used to substantiate the hours claimed." We disagree. Parameters and Guidelines states that the county must specify the actual number of hours devoted to each mandated activity, and that "all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." In addition, OMB Circular A-87 states the following regarding support of salaries and wages: "These standards regarding time distribution are in addition to the standards for payroll documentation," [emphasis added] The circular also states:

Where employees are expected to work solely on a single [program], charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

The county did not provide any contemporaneous certifications for these employees. In addition, one employee testified that she did not work full-time on mandate-related activities.

Regarding the remaining employees, the county erroneously states that "time log material was not considered adequate," and that "documentation was incomplete and did not help corroboration." This misstates our audit finding. The county did submit appropriate contemporaneous employee time logs to support mandate-related hours claimed. However, the employee time logs indicated that the county claimed hours that exceeded actual hours.

The county's response is also contradictory. The county first states that the SCO did not respond to time study documents that the county presented. However, the county then quotes our comments regarding the county's time study and our reasons for rejecting the time study.

The county conducted a four-week time study during FY 2004-05. A current-period time study is not competent evidence to replace contemporaneous time records. However, we reviewed the time study to determine whether it would support salary and benefit costs claimed for employees who did not have contemporaneous time logs. Contrary to the county's response, the county did not submit documentation that shows how the time period studied was representative of the fiscal year, nor did the county summarize the time study results. Although the county did not

summarize the results, the time study documentation submitted appears to indicate that employees reported 606.5 mandate-related hours during a 4-week period. This extrapolates to approximately 7,885 mandate-related hours annually. However, the county's FY 2004-05 claim shows only 3,334 actual mandate-related hours for the year. Therefore, it appears the time study results are <u>not</u> representative of the fiscal year.

In addition, the county states that no substantial staffing or workload changes occurred since the audited years. The county states, "Its workload and staffing have remained essentially constant throughout." However, the Child Recovery Unit Lieutenant Investigator testified that the unit routinely loaned investigators to other units because of shortages or not enough work in the Child Recovery Unit. Furthermore, the county's claims show significant workload variances from year to year, based on total mandate-related hours that the county reported. The following table shows total mandate-related hours reported for the audit period and three subsequent fiscal years.

Fiscal Year	Total Mandated-Related Hours Reported					
1999-2000	10,694					
2000-01	14,150					
2001-02	13,531					
2002-03	12,814					
2003-04	7,783					
2004-05	3,334					

Therefore, neither the time study nor the county's annual claims support the county's contention that the Child Recovery Unit workload is constant.

FINDING 3— Overstated indirect costs

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For FY 1999-2000 and FY 2000-01, the county claimed unallowable indirect costs totaling \$10,251. The county claimed indirect costs using overstated indirect cost rates. For both fiscal years, the county computed indirect salary and benefit costs based on estimated costs. The actual costs were lower. Therefore, the county overstated indirect salary and benefit costs. As a result, the county overstated the indirect cost rates.

The following table summarizes the audit adjustment.

	Fisca		
	1999-2000	2000-01	Total
Audited indirect cost rate	(30.83)%	(31.49)%	
Claimed indirect cost rate	31.80%	33.40%	
Variance	(0.97)%	(1.91)%	
Allowable salary and benefit costs	× \$284,895	×\$392,026	
Audit adjustment	\$ (2,763)	\$ (7,488)	\$ (10,251)

Parameters and Guidelines states, "For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

Recommendation

We recommend that the county calculate its indirect cost rates based on actual costs incurred rather than estimated costs.

County's Response

The county concurred with this finding.

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Attachment— County's Response to Draft Audit Report

County of Santa Clara

Finance Agency Controller-Treasurer Department

County Government Center 70 West Hedding Street, East Wing, 2nd Floor San Jose, California 931 10-1705 (408) 299-5200 FAN (408) 289-8629



DATE:

January 11, 2006

TO:

Jim L. Spano

Chief, Compliance Audits Bureau,

State Controller's Office, Division of audits,

Post Office Box 942850, Sacramento, CA 94250-5874

FROM:

David G. Elledge

Controller-Treasurer

RE:

SB90 Mandate - Child Abduction and Recovery Program -

airly. Ellet

Draft audit report

Summary

Thank you for the audit report on the SB90 State Mandated Costs claim of the Child Abduction and Recovery Program. We agree to all the findings mentioned in the report except as annotated below. We request your reconsideration of the disputed audit findings in light of our reply and request the State Controller's Office to rework the numbers in the report, accordingly.

FINDING 1- Overstated salary, benefit, and related indirect cost

Response to calculation of Countywide Productive hour rates

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program states; -

<u>Audit</u>: In calculating the countywide productive hours, the county included unallowable deductions for training and authorized break time. The county deducted estimated training time hased on hours required by employee's bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended.

Response: We would like to point out an anomaly in the above argument. The first part of the paragraph mentions that the training and authorized break time are both unallowable whereas the second part of the paragraph states that the County deducted training time pertaining to required licensure/certification rather than actual training hours. Therefore, the State has determined that the exclusion of training time from

Board of Supervisors: Donald F. Gage, Blanca Alvarado, Pete McHugh, James T. Beall, Jr., Liz Kniss County Executive: Peter Kurras, Jr.

productive hours is appropriate and allowable, as long as the exclusion is documented based on actual training hours received. The comments proceed further to state that the County deducted <u>authorized break time</u> rather than <u>actual break time</u> taken. Therefore, as with training time, the State has agreed that the exclusion of actual break-time from the calculation of productive hours is allowable.

The issue therefore boils down to the State audit acceptance of the Countywide productive hours as a valid policy so long as both the training hours and break time are based on actual. We proceed to answer these two specific points as below:

Training Time

The County first implemented the countywide calculation of productive hours in FY 2000-01. Claims filed for this fiscal year were based on calculations that included training time received by employees as reported by County departments, based on collective bargaining agreements or rosters related to actual training sessions that were conducted. For all subsequent fiscal years, the County has modified the automated payroll system to capture actual hours of training by individual employee for all County departments. Subsequent actual training time hours recorded in the later years do clearly indicate and substantiate that there is not much of a variation between the data based on collective bargaining agreements and actual recorded by a new system. We brought this to the notice of the State auditors during discussion. We therefore suggest that the training hours excluded in the calculation of Countywide Productive hour policy be accepted by the audit and this audit point dropped.

Regarding the second issue on training time of the audit points above-

"the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments,

We would like to point out that the Countywide Productive hour policy as allowed by the claiming instructions is not *department specific* but *County specific* and as such the calculation will have to be based on employee specifications of all departments only and not based on the specific department. Therefore we reiterate that our countywide productive hour policy satisfies the State Controller claiming instructions and we request the audit to drop this point.

Break Time

Break time was similarly calculated, based on requirements of collective bargaining agreements and State law. The issue now raised by the audit is recording of actual break time and this issue was amply dealt by us in our earlier responses to State Audit reports on other SB90 programs. We briefly summarize our position as below:

While our automated payroll system can accommodate a change, we believe the additional time and cost of recording such information would exceed the value of the information obtained, since it can readily be determined by simple calculation. This conclusion is consistent with OMB A-87 cost allocation principles, which limit the effort

expected of state and local governments to calculate indirect costs when such costs are "... not readily assignable...without effort disproportionate to the results achieved." In the case of daily break-time required by both State law and collective bargaining agreements, the recording of actual break-time taken twice daily by more than 15,000 employees during 250 workdays per year would not result in the determination of a materially different amount of actual time taken than could be readily calculated pursuant to the 30 minute daily standard specified by the collective bargaining agreements. Further, because the County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims, the effect of not allowing the County to exclude one-half hour per day break-time from the productive hour calculation would be to increase the hours charged to SB 90 claims by the same one-half hour per day for all claims involving full-day charges. This may result in extra work without any commensurate advantages or savings in costs claimed.

According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, etc., all of which are paid and form part of the total available hours, should be excluded for the calculation of productive hours to get an accurate countywide productive hours as explained to the State Controller audit staff in several meetings. We produced the necessary documents in support of our calculation of the countywide productive hourly rate to the State audit staff. We believe that the State Controller's SB 90 claiming instructions explicitly approve the usage of the same by showing examples of excludable times one of which is informal time off.

Further, before the introduction of countywide productive hour policy in the County of Santa Clara in our letter of December 27, 2001, we informed the State Controller that the County was electing to change its SB 90 claiming procedures related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average countywide productive hours per position would improve SB 90 claiming accuracy, consistency, and documentation and facilitates the State audit function. Consequently, several claims have been submitted and accepted during the past years using the countywide methodology. We advised state audit staff and provided a copy of the County's letter dated December 27, 2001 and explained our understanding of the SB 90 instructions pertaining to the calculation of productive hours.

During the audit of this claim, State auditors were unable to provide any written State procedures, regulations or other legal authority to refute our interpretation of Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Lastly, all claiming departments stand advised of these procedures and the County Controller's Office is responsible for the annual calculation of County-wide productive hours and has done so for the past four fiscal years. These procedures are already a part of the County Controller's accounting policies and have been used on all SB 90 claims since FY 2000-01.

We reiterate that the State guidelines do permit the deduction of training and authorized breaks for calculation of productive hours. The State Manual states that 'Informal time off' as one item to be considered for calculation of local agency's average annual productive hours. We state that this item includes the authorized break time also.

Regarding actual training hours as against the "certification required training time", our payroll accounting system identifies all the actual training time spent by all staff members of the county in the biweekly payroll procedure by separate cost codes. We do not include any training time directly charged to programs again in calculating the productive hours to ensure avoiding double recovery of costs.

Further, we have filed an Incorrect Reduction Claim with the Commission on State Mandates on this issue and the claim is yet to be heard.

We therefore request you to reconsider your views on the usage of countywide productive hourly rate policy and rework the numbers in the report to reflect the correct costs allowed.

FINDING 2 - Unallowable salary, benefit, and related indirect cost

Response to the disallowance of certain employees

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program stated the following with the county response following each paragraph:

<u>Audit</u>: The county did not provide time logs to support hours claimed for certain employees. The salary and benefit costs for one of these employees, a legal clerk, were also included in the county's indirect cost pool. For the remaining employees, the time logs provided did not support mandate-related hours claimed. The county was unable or unwilling to reconcile claimed hours to employee time logs.

Response: Employees without time logs worked full-time on mandated programs, and payroll documentation should be used to substantiate the hours claimed. The Legal Clerk referenced worked full-time on mandated programs and was correctly counted as direct, but inadvertently also included in the indirect pool. Her time should be included as direct and the indirect pool adjusted accordingly. We agree to this adjustment.

For some employees where time log material was not considered adequate to support the claimed hours, we assert that the claimed hours are substantially correct. But the documentation was incomplete and did not help corroboration. In order to substantiate the claimed costs and support our assertion we conducted and presented a current time-study. The results support the claimed hours. We have furnished the time study documents to the audit staff. We did not receive a response.

<u>Audit</u>: We calculated allowable employee hours based on mandate-related hours supported by employee time logs. Subsequently, the county submitted a time study and requested that we instead rely on the time study as supporting documentation for all

salary and benefit costs claimed. We concluded that the time study is not competent evidence to replace contemporaneous time logs. However, we reviewed the time study to determine whether the time study supports salary and benefit costs claimed for employees who did not have contemporaneous time logs.

We concluded that the county's time study does not adequately support salary and benefit cost claims for the following reasons.

- The county did not identify how the time period studies was representative of the fiscal year.
- The county did not summarize the time study results and show how the county could project the results to the approximate actual costs for the audit period.
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.

Response:

We do not concur with any of the reasons for disallowance and we explain our response as below:

- The time-study plan and proposal submitted annotated that the time period studied was a representative subset of a full fiscal year and that no substantial staffing or workload changes occurred since the audited years.
- > The results were summarized for the period of the time-study, and could be extrapolated for the audit years without difficulty.
- > The Child Abduction and Recovery Program does not require a varying level of effort as was stated by the audit. Its workload and staffing have remained essentially constant throughout.

We therefore request you to reconsider your views on the usage of the time-study and accept the same and rework the numbers in the report to reflect the correct costs allowed.

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

http://www.sco.ca.gov

S05-MCC-003

Exhibit B

STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

In Re:)	No.
STATE CONTROLLER'S OFFICE AUDIT REPORT ON SANTA CLARA COUNTY CHILD ABDUCTION AND RECOVERY)	DECLARATION OF JULIANA F GMUR
PROGRAM)	
	_)	

I, Juliana F. Gmur, state as follows:

- 1. I am an attorney licensed by the State of California to practice law and have practiced for over 6 years before the Commission on State Mandates. I have personal knowledge of the facts stated herein and if called upon to testify, I could do so competently.
- 2. I was recently involved in obtaining documents for the above-captioned matter. Specifically, I was attempting to locate the Statement of Decision. Although, MAXIMUS maintains a substantial filing system with Commission and Board of Control matters, the file for the Child Custody/Abduction program only contained copies of the Parameters and Guidelines, a true and correct copy is attached hereto, and amendments thereof. This document indicated that a hearing had taken place on September 19, 1979.
- 3. I next used the Commission's website search engine but to no avail. I then contacted the Commission offices and spoke to Lorenzo who has assisted me in

such matters many times in the past. He was unable to locate the Statement of Decision likely due to the age of the document.

I declare under penalty of perjury that the foregoing is true and correct as based upon my personal knowledge, information or belief, and that this declaration is executed this 27 day of January, 2009, at Sacramento, California.

Juliana F. Gmar

Date Adopted: 1/21/81
Date Amended: 7/19/84
Date Amended: 7/25/87
Date Amended: 10/26/89
Date Amended: 2/22/90
Date Amended: 7/22/93

PARAMETERS AND GUIDELINES

CIVIL CODE SECTIONS 4600.1, 4604, 5157, 5160, AND 5169
PENAL CODE SECTIONS 278 AND 278.5
WELFARE AND INSTITUTIONS CODE SECTION 11478.5
CHAPTER 1399, STATUTES OF 1976
CHILD ABDUCTION AND RECOVERY

I. <u>SUMMARY OF MANDATE</u>

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160 and 5169 of the Civil Code, added Sections 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interest in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional "tools" were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

II. BOARD OF CONTROL DECISION

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of

child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceedings with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandated program is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561(d)(3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by GC Section 17564.

v. REIMBURSABLE COSTS

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation decrees; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child

custody or visitation, as provided in Civil Code Section 4604, with the exception of those activities listed in Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, the following cost items are reimbursable:

- 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation decrees.
 - a. Contact with child(ren) and other involved persons.
 - (1) Receipt of reports and requests for assistance.
 - (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.
 - (3) Locating missing or concealed offender and child(ren).
 - b. Utilizing any appropriate civil or criminal court action to secure compliance.
 - (1) Preparation and investigation of reports and requests for assistance.
 - (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with decrees or court orders.
 - (3) Process services and attendant court fees and costs.
 - (4) Depositions.
 - c. Physically recovering the child(ren).
 - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
 - (2) Other personal necessities for the child(ren). All such items purchased must be itemized.

- 2. Court actions and costs in cases involving child custody or visitation decrees from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Civil Code Sections 5150 through 5174) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).
 - a. District Attorney's cost of notifications sent if jurisdiction is refused.
 - b. Cost of providing foster home care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

- c. Cost of transporting the **child(ren)** to the out-of-jurisdiction custodian.
 - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
 - (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Costs recovered from any party, individual or agency must be shown and used as an offset against costs reported in this section.
 - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
 - a. Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure

appearance in accordance with the arrest warrant or order.

- b. Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having physical custody. The number of days for foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.
- (4) Return of an illegally obtained or concealed **child(ren)** to the legal custodian or agency.
 - a. Cost of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.
 - b. Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

- A. Costs associated with criminal prosecution, commencing with the defendant's apprehension, surrender or first appearance, for offenses defined in Sections 277, 278 and 278.5 of the Penal Code.
- B. Costs associated with locating an offender and serving a warrant related to either criminal or civil

proceedings defined in Sections 277, 278 and 278.5 of the Penal Code wherein the missing, abducted, or concealed **child(ren)** has been returned to the lawful person or agency.

C. Governing Authority

The costs for the salary and expenses of the governing authority, as defined by the (Federal) Office of Management and Budget Circular A-87, such costs occur as an integral part of "general government" and, therefore, are not increased or decreased by mandated programs.

VII. CLAIM PREPARATION AND SUBMISSION

A. Filing

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each reimbursable activity for which reimbursement is claimed under this mandate.

B. Supporting Documentation

Claimed costs should be supported by the following:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract service performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim.

3. Services and Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed. Expenditures will be categorized in accordance with the State Controller manual entitled "Accounting Standards and Procedures for Counties." Compensation for use of equipment is allowable through a use allowance or depreciation charge for the period it is assigned to the mandate; however, the cost is normally claimable through an indirect cost rate. If such cost is directly charged, a supporting schedule showing how this cost was computed must be attached.

4. Allowable Overhead Cost

Indirect costs may only be claimed through an indirect cost rate proposal prepared in accordance with the provisions of (Federal) Office of Management and Budget Circular A-87, Normally, the indirect cost rate will be a percentage of direct salary and benefit costs. Indirect costs may include cost of space, equipment, utilities, insurance, administration, etc. (i.e., those elements of indirect costs incurred as a result of the mandate, origination in the performing unit and the cost of central administrative services not otherwise treated as direct cost). The indirect cost rate must be shown on the report.

5. Reimbursements

On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

6. Mileage and Travel

Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. <u>SUPPORTING DATA</u>

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. These documents must be kept on file by-the agency submitting the claim for a period of no less than three (3) years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from this claim.

x. REOUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.,

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Exhibit C

BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

IN RE AMENDMENT TO PARAMETERS AND GUIDELINES ON:

Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5; as added and amended by Statutes of 1976, Chapter 1399; Statutes of 1992, Chapter 162 and Statutes of 1996, Chapter 988;

Filed on February 25, 1999;

By the County of Yolo, Claimant.

NO. CSM 98-4237-PGA-11

Custody of Minors - Child Abduction and Recovery Program

ADOPTION OF AMENDMENT TO PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND TITLE 2, CALIFORNIA CODE OF REGULATIONS, SECTIONS 1183.2 AND 1185.3.

(Adopted on August 26, 1999)

PARAMETERS AND GUIDELINES AMENDMENT

On August 26, 1999, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This decision shall become effective on August 30, 1999.

Date: Myset 30, 1999

PAULA HIGASHI, Executive Director

File: f:\mandates\1998\pga\pga1 1\pga082799

Adopted: January 2 1, 1981 Amended: July 19, 1984 Amended: July 25, 1987 Amended: August 26, 1999 Document Date: August 13, 1999

AMENDMENT TO PARAMETERS AND GUIDELINES

FAMILY CODE SECTIONS 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, AND 3421
PENAL CODE SECTIONS 277, 278, AND 278.5
WELFARE AND INSTITUTIONS CODE SECTION 11478.5
CHAPTER 1399, STATUTES OF 1976
CHAPTER 162, STATUTES OF 1992
CHAPTER 988, STATUTES OF 1996
CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY

I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3 130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to

incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3 130 to 3 134.5, with the exception of those activities listed in Section VI.

B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

- Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
 - a. Contact with child(ren) and other involved persons.
 - (1) Receipt of reports and requests for assistance.
 - (2) Mediating with or advising involved individuals.

 Mediating services may be provided by other departments. If this is the case, indicate the department.
 - (3) Locating missing or concealed offender and child(ren).
 - b. Utilizing any appropriate civil or criminal court action to secure compliance.
 - (1) Preparation and investigation of reports and requests for assistance.
 - (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
 - (3) Process services and attendant court fees and costs.
 - (4) Depositions.
 - C. Physically recovering the child(ren).
 - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

- (2) Other personal necessities for the child. All such items purchased must be itemized.
- Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-1 1, 99th Congress, 1st Session).
 - a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

- b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
 - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
 - Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
 - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
 - (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
 - (b) Cost of providing foster home care or other short-

term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

- (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.
 - (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.
 - (b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim.

3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

4. Travel

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

5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate

because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10 % of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10 %. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

1. Reimbursements

On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

2. Mileage and Travel

Local entities will be reimbursed according to the rules of the local jurisdiction.

VIII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. These documents must be kept on file by the agency submitting the claim for a period specified in Government Code section 17558.5.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

Exhibit D

CHILD ABDUCTION AND RECOVERY

Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411,and 3421
Penal Code Sections 277, 278, and 278.5
Welfare and Institutions Code Section 11478.5
Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

1. Summary of Chapter 1399/76, 162/92, and 988/96

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to, and amended Sections 5157, 5160, and 5169 of the Civil Code; added Section 278 and 278.5 to the Penal Code, and amended Sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments that must become involved in child custody matters. Prior to the enactment of this statute, parents or others interested in the custody of minors received no assistance from law enforcement agencies when their interests were pursued in court. This statute requires counties to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by county and state departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, The Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and, without substantial change, enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278, and 278.5 of the Penal Code and enacted a new statutory scheme in Sections 277, 278, and 278.5 that eliminated the distinction between cases with and cases without a pre-existing child custody order.

On September 19, 1979, the Board of Control predecessor to the Commission on State Mandates, determined that Chapter 1399, Statutes of 1976, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any county incurring increased costs, as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if funding is available for the current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

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

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- 1) Reimbursement claims detailing the actual costs incurred for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. If the reimbursement claim is filed after the deadline of February 28, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- 2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-00 reimbursement claim must be filed by January 15, 2001.

B. Annually Thereafter

- 1) After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.
- 2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant all direct and indirect costs of labor, materials and supplies, contract services, training, and travel for the following activities only are eligible for reimbursement:

A. Compliance with Court Orders

Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders including:

- Contact with children and other persons involved.
 - a) Receipt of reports and requests for assistance.
 - b) Mediating with or advising individuals involved. Other departments may provide mediating services. In this case, indicate the department.
 - c) Locating missing or concealed offender and children.
- Utilizing any appropriate civil or criminal court action to secure compliance
 - a) Preparation and investigation of reports and requests for assistance.
 - b) Seeking physical restraint of offenders and/or the children to assure compliance with court orders.

- Process services and attendant court fees and costs.
- d) Depositions.
- 3) Physically recovering the child(ren).
 - a) Travel expenses, food, lodging, and transportation for the escort and child(ren).
 - b) Other personal necessities for the child(ren). All items purchased must be itemized.

B. Court Costs for Out-of-Jurisdiction Cases

Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code §3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and the Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

(1) Cost of Foster Care

The cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Special circumstances must be justified. A maximum of ten days per child is allowable. Costs must be identified per child, per day. Costs must be reduced by the amount of state reimbursement for foster home care received by the county for the placed child(ren).

(2) Transportation Costs

- a) Travel, expenses, food, lodging, and transportation for the escort and child(ren).
- b) Other purchases of personal necessities for the child(ren) must be itemized. Recovered costs from any party or agency must be used as an offset against costs claimed.
- c) Securing appearance of the offender and/or child(ren) when an arrest warrants or other court order to produce the offender or child(ren) has been issued.

- i) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
- ii) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.
- d) Return of the illegally obtained or concealed child(ren) to the legal custodian or agency.
 - i) Cost of food, lodging, transportation, and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. Purchases of personal necessities must be itemized.
 - ii) Cost of an escort for the child(ren), including cost of food, lodging, transportation, and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.
 - iii) Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) or defendant, if not part of a criminal extradition, must be shown and used against these costs.

7. Reimbursement Limitations

- A. Reimbursement is not allowed for costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.
- B. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

8. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CAR-1 and CAR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will

revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

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

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

1) Salaries and Benefits

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

The average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all documentation for the Controller's review of the study's precision and reliability.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs. However, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed costs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. These may include communication devices, memberships, subscriptions, or publications that are necessary for the performance of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are

withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

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

3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

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

4) Fixed Assets

List the purchase price of equipment and other capital assets acquired for the purpose of this mandate. These may include vehicles, or office equipment that are necessary for the performance of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If an asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro- rated portion of the asset that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel

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

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

6) Training

The cost of training for activities specified in 6 A. and B. may be claimed. Give the title and subject of the training session, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem. Child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training are reimbursable.

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

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form CAR-1.1, Reimbursement Source Summary

On form CAR 1.1 show details of any reimbursement received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on form CAR-1. In addition, costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state must be reported on form CAR-1, but will not reduce the amount of the claim.

C. Form CAR-1, Claim Summary

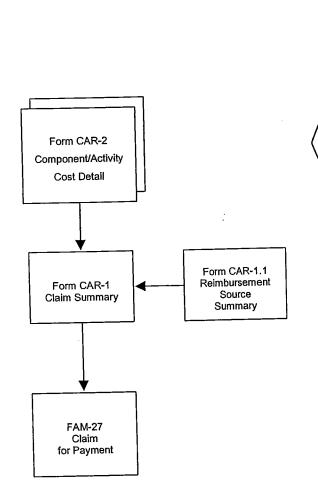
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Direct costs summarized on this form are derived from CAR-2 and carried forward to form FAM-27.

Indirect costs are eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor costs, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is involved in the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form CAR-1 that must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form CAR-2,Component/Activity Cost Detail

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

- A. Compliance with Court Orders
 - 1. Contact with children and other persons involved
 - 2. Utilizing any appropriate civil or criminal court action to secure compliance.
 - 3. Physically recovering the children
- B. Court Costs for Out-of-Jurisdiction Cases
 - . Cost of foster care
 - Transportation Costs

O two llowlo Offic	20		Mandated Cost Manual
tate Controller's Offic	CLAIM FOR PAYMEN to Government Code S		For State Controller Use Only Program (19) Program Number 00013
	O ABDUCTION AND RE		(20) Date Filed// 013
01) Claimant Identification Numb	per		Reimbursement Claim Data
02) Claimant Name			(22) CAR-1, (03)(a)
County of Location			(23) CAR-1, (03)(b)
Street Address or P.O. Box		Suite	(24) CAR-1, (04)(1)(f)
City	State	Zip Code	(25) CAR-1, (04)(2)(f)
Type of Claim	Estimated Claim	Reimbursement Claim	(26) CAR-1, (06)
Type of Claim	(03) Estimated	(09) Reimbursement	(27)
	(04) Combined	(10) Combined	(28)
	(05) Amended	(11) Amended	(29)
	(00) / (11)011000	(12) 20 /20	(30)
Fiscal Year of Cost		(13)	(31)
Total Claimed Amount	<u> </u>	(14)	(32)
Less: 10% Late Penalty		(15)	(33)
Less: Prior Claim Paym	ent Received	(16)	(34)
Net Claimed Amount		(17)	(35)
Due from State	(08)		(36)
Due to State (37) CERTIFICATION		(18)	(65)
In accordance with the provided any of the provise I further certify that there costs claimed herein; an 1399, Statutes of 1976.	rovisions of Government Cocia for costs mandated by Chasions of Government Code Society was no application other that d such costs are for a new process.	ctions 1090 to 1096, inclusive. In from the claimant, nor any grogram or increased level of ser	officer authorized by the local agency to file clair is certify under penalty of perjury that I have not ant or payment received, for reimbursement of vices of an existing program mandated by Chapterom the State for payment of estimated and/or actitached statements.
costs for the mandated p Signature of Authorized O	orogram of Chapter 1399, Sta	utes of 1976, set forth on the at	Date
Type or Print Name			Title
(38) Name of Contact Perso	n for Claim	Telephone Numbe	r <u>(´) - Ext.</u>
Form FAM-27 (Rev	10(04)		Chapter 1399

Program

CHILD ABDUCTION AND RECOVERY **Certification Claim Form** Instructions

FORM FAM-27

- Leave blank. (01)
- A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in (02)the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- If filing an original estimated claim, enter an "X" in the box on line (03), Estimated. (03)
- If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined. (04)
- If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank. (05)
- Enter the fiscal year in which costs are to be incurred. (06)
- Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CAR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this (07)mandate, add line (11) of each form.
- Enter the same amount as shown on line (07). (08)
- If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement. (09)
- If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined. (10)
- If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended. (11)
- Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, (12)complete a separate form FAM-27 for each fiscal year.
- Enter the amount of reimbursement claim from form CAR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form. (13)
- Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever (14)
- If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. (15)Otherwise, enter a zero.
- Enter the result of subtracting line (14) and line (15) from line (13). (16)
- If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State. (17)
- If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State. (18)
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CAR-1, (04)(1)(f), means the information is located on form CAR-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 34.548% should be shown as 35. Completion of this data block will expedite the payment process.
- Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed (37)certification.
- Enter the name, telephone number, and e-mail address of the person to contact if additional information is required. (38)

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES **NECESSARY) TO:**

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section **Division of Accounting and Reporting** P.O. Box 942850 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section **Division of Accounting and Reporting** 3301 C Street, Suite 500 Sacramento, CA 95816

tate Controller's Office				1	Mandated C	ost Manual	
	ABDUCTIO	ED COSTS ON AND RECO SUMMARY	OVERY			FORM CAR-1	
01) Claimant			(02) Type Reiml Estim	oursement	F 19	iscal Year	
Claim Statistics							
03) (a) Number of Cases for Com	pliance with (Court Orders					
(b) Number of Out-of-Jurisdict	ion Cases					10.	
Direct Costs			Object A	ccounts			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total	
Compliance with Court Orders Court Costs for Out-of-	11. 13. 14. 15. 15.						
2. Jurisdiction Cases (05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate [From ICRP]							
(07) Total Indirect Costs		[Line (06) x line	(05)(a)] or [line	(06) x (line (05)(a	a) + line (05)(b)}]		
(08) Total Direct and Indirect Cos	sts		[Line (05)(f) + line (07)]			
Cost Reduction							
(09) Less: Offsetting Savings						-	
(10) Less: Other Reimbursemen	nts						
(11) Total Claimed Amount			[Line (08) – {lir	ne (09) + line (10)	11		

(01) Enter the name of the claimant.

Mandated Cost Manual

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form CAR-1 must be filed for a reimbursement claim. Do not complete form CAR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CAR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

- (03) Enter the number of cases claimed for each reimbursable component.
 - (a) Number of Cases for Compliance with Court Orders. Enter the number of cases processed during the fiscal year that were related to the compliance with court orders. When calculating the number of cases, a case that is open and closed and open again due to another incident, count as two cases.
 - (b) Number of Out-of-Jurisdiction Cases. Enter the number of out-of-jurisdiction cases received during the fiscal year.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form CAR-2, line (05), columns (d), (e), (f), (g), and (h) to form CAR-1, block (04), columns (a) to (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Mandated Cost Manual State Controller's Office **MANDATED COSTS FORM** CHILD ABDUCTION AND RECOVERY **CAR-1.1** REIMBURSEMENT SOURCE SUMMARY (02) Fiscal Year (01) Claimant (03) Enter the information for columns (a) through (d). (d) (c) (b) (a) Amount Reimbursement Source Case Number or Name Cost Component (04) Total

CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY Instructions

FORM CAR-1.1

- (01) Enter the name of the claimant.
- (02) Enter the year for which costs were incurred. A separate form CAR-1.1 must be completed for each fiscal year's claim.
- (03) (a) List the cost component (a) Compliance with Court Orders or (b) Court Costs for Out-of-Jurisdiction Cases.
 - (b) Enter the case number or name of the child.
 - (c) Enter the reimbursement source.
 - (d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.
- (04) Enter the amount of reimbursement received and carry forward this amount to form CAR-1, line (10), Other Reimbursements.

Mandated Cost Manual State Controller's Office MANDATED COSTS **FORM** CHILD ABDUCTION AND RECOVERY CAR-2 COMPONENT/ACTIVITY COST DETAIL (02) Fiscal Year (01) Claimant (03) Reimbursable Component: Check only one box per form to identify the component being claimed. Court Costs for Out-of-Jurisdiction Cases Compliance with Court Orders **Object Accounts** (04) Description of Expenses (h) (f) (g) (e) (d) (c) (b) (a) Hourly Hours Services Travel Employee Names, Job Classifications, Fixed and Worked Rate Benefits and Salaries Assets Functions Performed, and Training Supplies Description of Services and Supplies Quantity **Unit Cost**

(05) Total Subtotal

Page:

CHILD ABDUCTION AND RECOVERY COMPONENT/ACTIVITY COST DETAIL Instructions

FORM CAR-2

- (01) Enter the name of the claimant.
- (02) Enter the year for which costs were incurred. Do not file CAR-2 for an Estimated Claim.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CAR-2 shall be prepared for each cost component that applies.
- Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. To simplify the claim process, the cost of actual time spent by county staff for activities related to Compliance with Court Orders and Out-of-Jurisdiction Cases may be combined. In addition, costs of fixed assets for both components are claimed under Compliance with Court Orders. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

	ailable to the	State Con	troller's Oil	Colur					Submit these supporting
Object/ Sub object Accounts	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	documents with the claim
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate			Benefits = Benefit Rate x Salaries			4	
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Suppiles Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Invoice
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Travel Training	Employee Name/Title Name of Class	ans or way	Dates Attended					Registration Fee	72

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

Exhibit E

							For State Contr	oller Use Only
	CLAIM FOR P	AYME	NT				(19) Program Number 000	
Pursuan	t to Government			ion 17561		- 1	(20) Date Filed /	1
	ILD ABDUCTION					I	(21) LRS Input/_	/
(01) Claimant Identificatio	n Number 9943						Reimbursen	nent Claim
(02) Mailing Address	3343						(22 CAR-1, (03)(a)	
• • •	Office of the Distr	rict Atto	rnev					221
Claimant Name	<u> </u>	10171110	11.03				(23 CAR-1, (03)(b)	
	County of Santa (Clara				i	•	18
County of Location							(24 CAR-1, (04)(1)(f)	
•	Santa Clara							548,576
Street Address or P.							(25 CAR-1, (04)(2)(f)	
	70 West Hedding,	, 5th Flo	or, V	Vest Wing				34,675
City		State		Zip Code			(26 CAR-1, (06)	
	San Jose	CA		95110	_		·	26
Type of Claim	Estimated Cla	aim	R	eimbursement C	lair	m	(27)	
	(03) Estimated	X	(09)	Reimbursement		X	(28)	
	(04) Combined		(10)	Combined			(29)	
	(05) Amended		(11)	Amended			(30)	
Fiscal Year of Cost	(06)		(12)				(31)	
of Cost	2000-200	01		1999-200	00			
Total Claimed	(07)		(13)				(32)	
Amount	\$725,00	00	İ	\$726,86	65			
LESS: 10% Late Penal			(14)				(33)	
\$1,000 (if applicable)			1					
LESS: Estimated Clair	n Payment Received		(15)				(34)	
Net Claimed Amount			(16)				(35)	
Due from State	(08)		(17)				(36)	
Due to State	the Talland		(18))			(37)	
(38) CERTIFICATION	N OF CLAIM		A		_		· · · · · · · · · · · · · · · · · · ·	
In accordance with the privile the State of Californi Statutes of 1996, and certhrough 1096, inclusive.	rovisions of Governmentia for costs mandated be rifigured to the result of pe	y Chapter	· 1399, I have	of 1976, Cr not violated any of the claimaint, nor any gra	apte e pro	ovision	norized by the local agency Statutes of 1992, and Chans of Government Code Second	ement of costs
claimed herein; and such Statutes of 1976, Chapte	n costs are for new prog er 162, Statutes of 1992	ram or inc , and Cha	crease pter 98	d level of services of 88, Statutes of 1996.	an e	xisting	g program mandated by Chi	аркет 1399,
The amounts for Estimat costs for the mandated proof on the attached starts.	program of Chapter 139	ent claims 9, Statute	s are h	ereby claimed from ti 976, Chapter 162, Sta	ne St tutes	tate fo s of 19	or payment of estimated and 1992, and Chapter 988, Statu	l/or actual Ites of 1996 set
Signature of Authori					,	<u>Date</u>		
Nancy Fowler				- 			al Officer	
Type or print name				07	6	Title		
Ferlyn B. Junio (D	MG-MAXIMUS)			_) 485-8102	
(39) Name of Contact Pers	on for Claim			80		Telep	hone Number	Chantor 1399/7

MANDATED COSTS CHILD ABDUCTION & RECOVERY CLAIM SUMMARY

FORM CAR-1

01) Claimant: County of Santa Clara	(02) Fiscal y	ear costs we	re incurred:		1999-2000			
laim Statistics								
(03)(a) Number of Cases for Complian	ce with Cou	rt Order			-	221		
(b) Number of Out-of-Jurisdiction	Cases			<u> </u>		18		
Direct Costs								
04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total		
1. Compliance with Court Orders \$456,576 \$89,690 \$2,310								
2. Court Costs for Out-of-Jurisidiction Cases \$10,460 \$12,084 \$22,131								
(05) Total Direct Costs \$467,036 \$91,774 \$24,441								
muneur ousts								
(06) Indirect Cost Rate (From ICRP)		Salary and E	Benefits			25.70		
(07) Indirect Costs [Line (05)(a)*line (06)] or	[(line(05)(a)+l	ine(05)(b))xli	ne(06)]			\$143,61		
(08) Total Direct and Indirect Costs: {Line (05)(e) + line (07)}								
Cost Reductions								
(09) Less Offsetting Savings, if applicable			· · · ·					
(10) Less Other Reimbursements, if applicable								
(11) Total Claimed Amount: {Line(08)- [Line (09) + line(10)]}	<u> </u>		С	\$726,86 hapter 1399/		

MANDATED COSTS **CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL**

FORM CAR-2

(01) Claimant:	County of Santa Clara	(02) Fiscal year costs were incurred:	1999-2000						
(03) Reimbursable	Components: Check only one box per form to	o identify the component being claimed.							
х	Compliance with Court Orders								
	Court Costs for Out-of-Jurisdiction Cases								

C Employee Name, Job Classification, Activities Performed & Description of Expenses National Control of State of Description of State of D	04) Description of Expense: Complete column	s (a) throu	ugh (g)	[Object Accounts					
Rate of Description of Expenses Rate Online Cost Country Services Seventees Services Seventees Sev	(a)	(b)			(d)	(e)				
Description of Expenses Unit Cost Quantity & Supplies Assets & Training Sala & Sala		-	Rate	Worked /	Services		1 1	Salaries	Benefits	
imothy Blackwood, Deputy District Attorney into Example (Inde Evans, Inspector ultu Gomez, Legal Clerk (1986.00 \$28.73 27.56% 1986.00 \$20.756% 1980.00 \$31.05 \$31.05 \$31.03 \$31.05 \$32.09 \$31.10 \$351.657 \$14.237 \$31.4237		Unit Cost		Quantity	& Supplies	Assets	&Training			Sal. & Bens
imothy Blackwood, Deputy District Attorney into Example (Inde Evans, Inspector ultu Gomez, Legal Clerk (1986.00 \$28.73 27.56% 1986.00 \$20.756% 1980.00 \$31.05 \$31.05 \$31.03 \$31.05 \$32.09 \$31.10 \$351.657 \$14.237 \$31.4237				400.00	i		#657	£11 001	\$2.570	\$1 <i>A</i> 383
Section Sect							1 2001			
State September Septembe	inda Evans, Inspector	,				Į.	6400			
Belanie Headrick, inspector \$70.44 19.09% 1894.00 \$1,225 \$133,413 \$25,469 \$158.8 \$393.00 \$393.00 \$393.00 \$393.00 \$47,490 \$49.50 \$47,490 \$49.50	ulu Gomez, Legal Clerk									
anet Helm, Deputy District Autoriey 1866 Marculescu, Inspector \$17.61 \$1.65 \$9.16% \$1780.00 \$47.490 \$47.490 \$47.500 \$47.490 \$47.500 \$4	llelanie Headrick, Inspector	1 ' 1				ł				
See	lanet Heim, Deputy District Attorney						\$1,225			
essica Millar, inspector in Silvers, linspector stosalie Ramirez, Inspector standy Brown, Inspector standy Brown	like Marculescu, Inspector					İ				
im Silvers, Inspector (sosale Ramirez, Inspector (sosale Ramirez, Inspector (sosale Ramirez, Inspector (sosale Ramirez, Inspector (sominick Ha, Inspec	Jessica Millar, Inspector					Ì	640			
Stable Ramirez, Inspector \$43,91 21,46% 58,00 \$36,62 26,53% 21,00 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$56 \$2,000 \$167 \$167 \$56 \$2,000 \$167 \$167 \$167 \$160 \$167 \$						ì	\$42			
Same Same										
Standy Brown, Inspector \$41.74 \$33.68% \$4.00 \$52.80% \$51.64 \$22.30% \$3.00 \$52.841 \$4.00 \$52.841 \$4.00 \$52.841 \$5.68% \$3.1 \$3.1 \$4.00 \$5.68% \$3.1 \$3.1 \$4.00 \$5.68% \$3.1 \$3.1 \$4.00 \$5.68% \$3.1 \$3.1 \$4.00 \$5.68% \$3.1 \$3.1 \$4.00 \$5.68% \$3.00 \$5.68% \$3.1 \$3.1 \$4.00 \$5.68% \$3.00 \$5.00						1				
Serical Langley, Inspector Serical Langley, Inspector Serical Langley, Inspector Serian Geer, Inspector Serian		\$41.74		1						
Martha Gallardo, Inspector \$29.44 35.58% 3.00 \$30.00 \$17.2 \$40 \$27.00 \$40.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$17.2 \$40 \$20.00 \$13.3 \$20 \$13.3 \$20 \$13.3 \$20 \$13.3 \$20 \$13.3 \$20 \$20.00 \$13.3 \$20 \$10.0		\$51.64		•						\$6
Stand Geer, Inspector \$43.09 23.37% 4.00 \$17.44 9.16% 4.00 \$13.3 \$29 \$1.00		\$29.44	35.58%							\$12
Stage Medved, Inspector \$17.44 9.16% \$4.00		\$43.09	23.37%			1		•	4	\$21
Susie Catalina Susie Catalina Susie Fujino State Susie Catalina Susie Susie Catalina Susie Sus		\$17.44	9.16%						1 .	\$7
Saurice Lane, Inspector S44.33 21.73% 5.00 S456 S58 S18 S1		\$44.33		L		1				\$16
## State Catalina Susie Catalina \$30.58 \$22.30% \$3.00		\$44.33	21.73%			1 .				\$32
Reviewed case facts, obtained evidence, located nissing children and provided escort for victims/children upon return - included translation, rial preparation and training. Susie Catalina Sue Fujino Clara Lopez Margaret Ochoa Debbie Sosa Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$30.58 22.30% 22.30% 22.00 \$11.00 \$22.00 \$59 \$113 \$220 \$70 \$1.100 \$220 \$70 \$1.100 \$264 \$98 \$51 \$51.35 \$51.35 \$51.35 \$50.00 \$53.005 \$55.666 \$531,				2.00				\$90	\$18	\$10
## sissing children and provided escort for prictims/children upon return - included translation, rial preparation and training. ### Susie Catalina \$30.58	Reviewed case facts obtained evidence, located		1			1		1]	
Susie Catalina \$30.58 \ 22.30\% \ 3.00 \ \$92 \ \$20 \ \$50 \ \$59 \ \$13 \ \$22.00\% \$19.98 \ \$11.00 \ \$11.	missing children and provided escort for		}			1				
Susie Catalina \$30.58 22.30% 3.00 \$92 \$20 \$50 \$50 \$50 \$13 \$50 \$13 \$50 \$14 \$100 \$100 \$100 \$100 \$100 \$100 \$100	victime/children upon return - included translation.			1.					1	1
Susie Catalina \$30.58 \$22.30% \$3.00 \$59 \$13 \$59 \$13 \$50 \$13 \$13 \$50 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13 \$13				l		1	1			1
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Susie Catalina Sue Fujino Clara Lopez Margaret Ochoa Debbie Sosa Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$30.56 \$22.30% 2.00 \$59 \$13 \$220 \$70 \$3 \$3.64% \$11.00 \$31.64% \$11.00 \$19.98 \$136 \$51 \$5 \$3.65% \$3.65					1		1	\$02	\$20	\$11
Sue Fujino Clara Lopez Margaret Ochoa Debbie Sosa Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$29.32 \$2.30% \$2.00 \$11.00 \$136 \$51 \$5 \$5 \$5 \$5 \$5 \$5 \$	Susie Catalina		1	1						\$7
Clara Lopez Margaret Ochoa Debbie Sosa Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$19.98 \$11.00 \$13.64% \$11.00 \$136 \$51 \$55 \$58.666 \$17.03 \$7.72% \$8.00 \$13.64% \$19.98 \$18.00 \$19.98 \$19.	Sue Fujino	1 -			L					
Margaret Ochoa Debbie Sosa Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$17.03 \$37.72% \$8.00 \$10.00 \$23.96 \$98 \$180 \$74 \$74 \$74 \$74 \$74 \$74 \$74 \$74 \$74 \$74 \$74 \$74	Clara Lopez								1	\$18
Debbie Sosa Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$23.96				1		1				•
Elizabeth Van Keuren Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$19.98	Debbie Sosa					1	1			1
Jim Gillespie, Chief Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$66.77 16.20% 45.00 500.00 \$25,675 \$5,666 \$31,	Elizabeth Van Keuren	\$19.98		1		1	1		E .	
Bob Fracolli Provided direct clerical or administrative support on all child abduction cases. \$51.35 22.07% 500.00 \$25,075 \$3,000 \$0.00 \$		\$66.77		- 1						
Provided direct clerical or administrative support on all child abduction cases.		\$51.35	22.07%	500.00			1	\$25,675	\$5,666	\$31,34
all child abduction cases.	Provided direct clerical or administrative support 0	n		1			1			1
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\$2,310 \$456,576 \$89,690 \$546,										
	(OF) Total Donot of	_1	1		1		\$2,310	\$456,576	\$89,690	\$546,2

Revised 10/99

MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

(01) Claimant:	County of Santa Clara	(02) Fiscal year costs were incurred:	1999-2000
(03) Reimbursable	e Components: Check only one box per form to	o identify the component being claimed.	
	Compliance with Court Orders		•
X	Court Costs for Out-of-Jurisdiction C	Cases	
X	Court Costs for Out-of-Jurisdiction C	Cases	

04) Description of Expense: Complete column	ıs (a) throu	gh (g)				Object A	ccounts		
(a)	(b)		(c)	(d)	(d) (e) (f) (g)				
Employee Name, Job Classification, Activities Performed & Description of Expenses	Hourly Rate of Unit Cost	Benefit Rate	Hours Worked / Quantity	Services & Supplies	Fixed Assets	Travel &Training	Salaries	Benefits	Total Sal. & Bens
RAVEL FOR CHILD RECOVERIES Inspector Linda Evans Iravel to Rapid City (24hrs), Case Country Iravel to South Dakota (24 hrs), Case 97-0-3071 Iravel to San Diego (30 hrs), Case 99-0-3169 Iravel to Colorado (16 hrs), Case 99-0-3149	\$43.91	17.62%	94.0			\$2,426 \$2,795 \$2,234 \$835	\$4,128	\$727 	\$4,85
nspector Melanie Headrick Fravel to Colorado (15 hrs), Case 99-0-3078 Fravel to Washington (10 hrs), Case 99-0-3134 Fravel to Arizona (9 hrs), Case 99-0-3139 Fravel to Arizona (14 hrs), Case 00-0-0035 Fravel to Texas (16 hrs), Case 99-0-3172	\$46.17	22.22%	64.0			\$1,177 \$848 \$453 \$964 \$2,538	\$2,955	\$657	\$3,61
nspector Mike Marculescu Fravel to Texas, Case 99-0-3172	\$17.61	9.16%	16.0			\$1,965	\$282	\$26	\$30
I nspector Rich Obuchi Travel to S. Dakota, Case 97-0-3071	\$43.91	18.8%	24.0			\$1,728	\$1,054	\$198	\$1,25
Inspector Michelle Sandri Travel to Oregon, Case 99-0-3096	\$44.33	22.5%	8.0			\$363	\$355	\$80	\$43
Inspector Jim Silvers Travel to Oregon (8hrs), Case 99-0-3096 Travel to Washington (10hrs), Case 99-0-3134	\$23.64	22.30%	18.0			\$549 \$402	\$426	\$95 	\$5
Inspector George Payne Travel to Arizona (14 hrs), Case 00-0-0035 Travel to Arizona (9 hrs), Case 99-0-3139	\$20.69	26.5%	23.0			\$721 \$290		\$126	\$6
Inspector Jose Uribe Travel to San Diego, Case 99-0-3169	\$20.69	22.3%	6 22.0				\$455	\$102	\$5
Inspector Jorge Perez Travel to Colorado, Case 99-0-3149	\$20.69	22.3%	16 .	0		\$1,843	\$331	\$74	\$4
(05) Total Page: of	_1	<u>.L</u>		+		\$22,131	\$10,460	1	\$12,

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'n	nade	DESCHIPTION	10RT	DATE	VQUCHER#) Pet							
[]四	EUBANKS	SAN LEANDRO SALEM, OR	 	4116-20/98 813-14/38	V7510118 V7510209 V7510250 V7510250 V7510328		32,39 110,69 381,00 83,13 27,14				-		
ļώ	EVANS	COLORADO SPRINGS	-	7/18-18/99	V7510028 V7510147			708.00 7 84.59	× \$838	Tro- 8,			
	>	V RAPID CITY, SD	-	6/16-20/99	V7510162 V7510152 V7510149 V7510249		-	2057.00—104.26	x \$2420	1	1-70		
8		VANCOLNER, WAICANGEL SAN DIEGO		12223789 1714-16700	V7510252 V7510263 V7510529 V7510630 V7510652			17.99.11 17.99.11 17.99.12 327.20	1470 427	7- PIED NOT IN	DID NOT INCLUPE	.h	
34		DENVER, CO	. -	120-2170	V7510899 V7510567 V7510848	(2564.50 75.42	(x \$ 2,775	115 - 1	1,00-		
03		SAN DIEGO	-	V124-27/00	V7510890 V7510549 V5470105 V7510427 V7610720	460.00	437.60	12 (E		- COMPAT			
	1 100 1	SACRAMENTO	-	2/17/00	PETTY CASH		200						
	GEER	ANAHEIM	 -	1/25-28/00	V6470210 V7510848		i i		246.00 290.01 78.23				
		SAN JOSE	j- -	6/12-16/00	V7540785 V5470307				329,00				
	GILLESPIE	LAKE ARROWHEAD, CA	-	9/20-22/98	V5470026 V7510214	250.00	203.00						
•		GLENDALE, AZ	₩	11/17-20/98	V5470063 V7610334 V7510533	285.00	141.52 83.00 247.06						
	·	EST ESTATEMENT	1-	1 173-1400	V7510396 V7510395 V7510544 XXXX		28:56 59:85 (25:00) 0:00						
		BODEGA BAY/CANCELLED	-	>3E1-511									

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MEMBERSHIP DUES 2674	25.00			
EXTRADITION TRAVEL 2751				
POST REIMB REC'D	·		·	\$1,177-00T \$453-005 \$848-007
POST REIMB TRAVEL 2751	·	113.00 B88.48 425.00	80,00 278,00 48,15 392,70 121,18 90,00 208.00	
CHILD REIMB TRAVEL 2751				107.00 74.97 31.00 44.75 11.00 121.12 78.91 61.00
TRAVEL.	85.80 13.51 687.40 173.00 (61.00)	260.94 113.00 0.00 (62.70)	151.80 60.60 0.00	
EDUCATION 2647	125.00	150.00	726.00	
	VOUCHEN # V47U166 V7510651 V7510651 V7610619 V7610539 V7610539 V76107937017937019616	V7510140 V6470038 V7510141 V751083 R013089 V7510873 V7510873	V7510459 V5470134 V7510306 V7510301 V7510301 V7510466 V5470128 V7510461 V7510487 V7510487 V7510487 V7510487 V7510487 V7510487 V7510487	V7510027 V7540147 V7540074 V7510359 V7510341 V7510353 V7510381 V7510363
·	DATE 1725-28/00 2/13-18/00 2728/00	9/7-10/98	11/8/89 11/8-10/89 4/17-28/00 4/30-5/3/00	7/18-19/99 10/19/99 10/29-30/99
,		├- ⊢		
	DESCRIPTION SHELL BEACH HUNTINGTON BEACH CDAIA DUES 2000/2001	ORANGE, CA SAN FRANCISCO	SAN DIEGOICANGELLED MIPITAS FARMERSVILLE ALAMEDA COUNTY LOS ANGELES	COLORADO SPRINGS, CO PHOENIX, AZ RITZVILE, WA
	NAME GILESPIE (CDNT)	GUTIERREZ HA	HAMILTON HATCHER, M	HEADRICK

INVESTIGATIONS EXPENSES FISCAL YEAR 1999/2000

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	POST REMB TRAVEL DUES REC'D 2754 2574 1274 1127 112 112 112 112 112 112 112 112 11	genet word										- 1					
	POST REIMB TRAVEL ZT61	188	154.00) 15.00 15.00 15.00 15.00	} \$2,538	forms		22.50		256.00	71.00							
0002/866	C TRAVEL 2751				25.00 0.00 131.90		;	254.36 67.00 (67.00)	(254.16)		10.00		75.00	148.57	1,51	27.00	699
INVESTIGATIONS EXPENSES FISCAL YEAR 1998/2000	EDUCATION 2547		0000				0.00		(126.00)		80,00 150,00			180.00		(472.00)	
INVESTIGATIONS I	VOUCHER#	V7510351 V7510382 V7510400	XXXX V7610564 V7510852 V7510852	V7510652 V7610898 V7610838 V7610848 V7610845	V7510275 V7510282 V7510328		XXXX V5470126 V5470150	V7510539 V7510634	XXXX	V5470047 V5470103	V5470058 V7510795 V5470257			V7510686 V6470183 vx	V7510889	V7510241	V75\0580
	T AG	11/3-4/88	r (1/23-24/00	1 4/6-7/00	T 621-25/89 1 9/10/89 1 10/10-11/99		T 1/18-21/00 T 1/18-24/00	; ;		T 11/B-12/99	T 11/15-16/98 T 8/22-25/00			T 4/4-7/00		65/01/C I	T 8722-27/89 1 11/29/98
٠		DESCRIPTION LOS ANGELES T	SACRAMENTO TUCSON, AZ	TEKARKANA, TX	SAN FRANCISCO SACRAMENTO SAN LUIS OBISPO		SAN JOSEGANGELLED GILROY	SAN DIEGO	CANCELLED TRANSFERRED TO MEDVED TRANSFERRED TO MEDVED	LOS GATOS	MONTEREY	SACRAMENT		SHELL BEACH		SACRAMENTO	SACRAMENTO/CANCEL KERN COUNTY
		NAME HEADRICK (CONT)			NOSHIO	NSEPH	KALEAS			KING		VBACHT	LANE	LANGLEY		i i	LEWIS, C

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					FDUCATION	TRAVEL	CHILD REIMB TRAVEL	POST REIMB TRAVEL	POST REIMB	TRAVEL	DUES 2674	
		5	FATE	VOUCHER#	2847	2751	23.54	77.51	1500			
NAME	DESCRIPTION	5	1/23-26/00	V5470089	510.00							
LEWIS, C (CONT)	SAN DIEGO	•		V5470098	ายเมษา	150.00						
				V/510010		(150.00)						
				V7510376		150,09 150,09						
				V7610372		3.5						
				V7510552		(98 t)						
				V7610692/R018515		000						
•	Observed	-	2/4/00	XXX		000						
	NOTES CA	_	2/8/00	XXX		000		4				
	LOS BANDS	- 1	a/1/00	AAAA AAEAA779				\$0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				
	SAN DIEGO	-	4/25-27/00	V7510787				17,00				
				V7510949		4		2				•
		-	5/16-17/100	V7510860		90.00						
	KELSEYVILLE	•		V7510858		 						
				V7510950		Ē		98,00				
	SAN DIEGO	-	6/5-6/00	77510914				(36,00)				
	CANCELLED			YYYY								
		┝	779-11/00	V5470297	350.00	50 045						
LEWIS, G	CONCORD	-	<u>.</u>	V7510981		80.00						
				noanie/A								
		 -	11/17-18/99	V5470085	. 251.00							
LOFVENDAHL	SAN JOSE	-			125.00							
	OBylako	┡	10/4-8/99	V5470023	70,070	77.00						
LUCICH	CANAGO			V7510058		462,00						
				V/510000		33,18						
		١	50,07777	KKKK	00'0							
	SAN JOSE/CANCELLED	-	66 51 /1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 /				1851 00	1		ļ	9	
	TEVARKANA TX	-	4/6-7/00	V7510838			83.26	٠,	1,965 -Shown as		FILES ON CLAIM	<u> </u>
MARCULESCU				V/510848			31.00					
MCCREADY				ļ		100						
	A DOOR	-	1724/00	V7510702		23.00		2.00				
MCCULLOCH	SPINION BEACH	-	1/24-2/5/99	V7510748		9.00						
	STOCKTON	_	2200	coante/A								
		1-	5/8-12/00	XXXX	000			1414.00				
MCMULLEN	SANTA CLARA	· -	123-1500	V6470273								

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Attach A p.5

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MEMBERSHIP DVES 2574																									OR AC											
EXTRADITION TRAVEL 2761				٠	•																-															
POST REIMB REC'D	(1401.24)		(A75.F0)	(award)					-																				•							
POST REIMB TRAVEL 2751	78.00	1098.69	23.53	66.121										-														707	41.72							
CHILD REIMB TRAVEL 2751																												1611.00	4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.							
TRAVEL	710				0.50	20.6	9.50	00.7	2.00	119.04	228.00	81,98	200	788.90	664,00	204.69	124.65	64.50	205.00	78.35	23,93		100 01	(on:c)	15,00						18.75	10.31	75.00	ţ	A. 5.	
EDUCATION	7947												126,00													-							٠	150.00		
	VOUCHER#	V5470006 V7510004 V7510005		V7610113	77510244	V7510245	V7510243	V7510324	V7510417	V7511015	V/510713	V7511003	V5470150	V7610533	V7510840	V7610836	17540055	V751087	V7540963	V7611033	V7511039			R003460	Carolana	V5740022		03000	V7510249	V7510284	V7510092	V7510111	V7510861 V7510857	V5470184	77510900	V7511032
•	DATE	8/1-14/98		7/10-23/09	6431/89	97/189	61,2708	9/28/99	10/20/88	11,2798	2/27-28/00	200			4/10-13/00			000	100 TOP					3/8-12/89		9/18-22/89 3/25/00			8/18-20/99		30.5/99	7/14/98	4/4-7/00			5/16-17/00
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	NOTERCE	HUNTINGTON BEACH		00.00	SACRAMENTO	LOS BANDS	SAN QUENTIN	STOCKION	MACAVIDE T	MILE CREEK STATE PRISON	SUBANVILLE	SAM DIEGO		FROM KALEAS	CONVERSE TX				ANAHEBA					SALINAS		LAKE ARROWHEAD/CANCEL			PAPID CITY, SD	•	1	SHELL BEACH	SHELL BEACH			SACRAMENTO
	!	NEDLIN			MEDVED																		NEYER	1	MILLEM	MORRIS		MOURAS	OBUCH	1		OLIVAN				

Attach A 7.6

3812000
YEAR 18
3 FISCAL
XPENSE:
TOWN E
NESTIGA
Z

													1	<u>2</u>	
MEMBERSHIP OUES 2674														\$363 shown as 1361 on claim	
EXTRADITION TRAVEL 2761											ļ			ž	
POST REINB REC'D	(426.50)													, shown	
POST REIMB TRAVEL 2761	17.1	1250 4	_		£1,843		22.50							,	
CHILD REIMB TRAVEL 2761		280.00-10-250 686.00-7 12.72	10.00	- (8) AST.	105.02			l II						348.00	E
TRAVEL 2751				6.36 5.60		610.07	46.00	90,00	723.60	85.00 168.00 03.00	44.00	305.80 0.00 17.00	89,00 281,90 223,50 16,50		(8.00)
EDUCATION 2647								120.00				75.00 B9.00	020024		S
	VOOGIENT	V7610079 V7510349 V7510565	V7510389	V7510062 V7510081	V7610559 V7610648 V7510703	V7510812	V7610278 V5470124	V7510193 V6470053	V7510186 V7510388	V7510820 V7510820	V7510853	V5470225 V5470268 V7510809 V7510811/VOID V7511043	V7510194 V547052 V7510186 V7510453 V7510810	V7510407 V7510407	V7510876/R020454
!	DATE	7/20-23/99 10/19/99 1/23-24/00		7/15/89 7/29/99	1/20-21/00	7/10-9/25/99	5/8-7/99 1/18/00	127-10/99		4/18/00	5/14-18/00	5/8-1/00 5/23-25/00	12/1-10/99	86/32/8	124-25/39
	뙲			⊢ ►	-	-		<u> -</u>		-	۲	 	-		-
	DESCRIPTION	SACRAMENTO PHOENIX, AZ		SACRAMENTO	DENVER, GO	OLIANTICO, VA	HOUSTON, TX	SAN DIEGO		RENO, NV	SACRAMENTO	SANTA CLARA NEWPORT BEACH	SAN DIEGO	PORTLAND, OR	HUNTINGTON BEACH
	HAME	PAYNE		PEDENSEN	PEREZ		PIFFERINI RAMINEZ	REINHAROT				NHB 085	ROLEN	SANORI	

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	MEMBEAGAIN DUES DUES								
	EXTRADITION TRAVEL 2751								
	POST REIMB REC'D							85	
	POST REIMB TRAVEL 2751			634.00 } 549 9.00 } 549 18.00 \$ \$ 4.00	251.00			00'848	
	CHILD REIMB TRAVEL 2751			10.00 10.00 16.00 282.00 64.86 64.00					2 2 2 2
39972000	اء بـ	388.00 128.15 15.89	10.00 297.15 76.00 10.94	41.90	(120.00)	231.00 84.00	92.68	18.39	113.60 113.60 99.04 90.00 223.60 8.35
INVESTIGATIONS EXPENSES FISCAL YEAR 1999/2000	EDUCATION 2847		00'051			995,00		75.00	- 120.00
INVESTIGATIONS EXPE		V7510257 V7510208	V7610327 V7510737R018516 V7510884 V470182 V7610662 V77510865	V7510115 V7510304 V7510318 V7510312 V771032	V7610428 VXXX XXXX V5470086	V5470298 V7540988 V7510989	V7610785	V5470213 V5470280 V7610091	V7510263 V751026 V7510726 V7510192 V5470054 V7510387 V7510387
			1124-215189 12118100 414-7100	7/15-18/89 8/28/89 10/29-30/99	1/24-27/00	7/10-13/00	223-24100	T 5/8-11/00 T 10/22-27/00 T 5/2-14/99	1 8710/39 1 10/2/39 1 1/3/26-28/98 1 1/3/0
_		DESCRIPTION 1 OR T DATE	HUNTRIGTON BEACH 1 VACAYILLE SHELL BEACH T	SAN FRANCISCO 1 PORTLAND, OR 1 RITZVILLE, WA	SAN DIEGO CANCELED	SAN JOSE GRESHAM, OR	MODESTO	SANTA CLARA SACRAMENTO	SACRAMENTO CORCORAN STATE PRISON CORCORAN STATE PRISON CORCORAN STATE PRISON SAN DIEGO
			SCHEMBRI SCH	SILVERS POI	3	SAUTH STOOME LAB) G	STARBUCK	IDRUBER (D, M	THOMPSON THOMPSON TRASKOWSM

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	CHILD REBUB POST REIMB TRAVEL DUES TRAVEL TRAVEL 2814 2751 2751 2814						722/1,95 (20969,22) 15.18.18
1991/2000	CHILD TRAVEL T	90,00 143,00 208,00 (4.97)	21.00	24.00	24.00		28918.33
ises fiscal year 1	EDUCATION 2547	285.00	162.00	162.00	182.00	218.00 129.00	9362.00
INVESTIGATIONS EXPENSES FISCAL YEAR 1899/Z000	VOUCHER ♥	V7610522 V6470139 V7510515 V7610716	V6470248 V7510835	V5470247 V7510838	PETTY CASH PETTY CASH VS470249 VT610934	V5470157 V5470301	
	IORT DATE	T 2/8-8/00	7 328-3100	7 3/29-51/00	1 12/16/99 1 3/13/00	T 277-10'99 T 7/5:00	
	NAME	DA TECHNICIAN BURBANK CRAWFORD	SANIEANDRO	DORHANCA EIITON SAN LEANDRO	KING SACRAMENTO SACRAMENTO COPEZ, R SAN LEANDRO	CLENCAL/ADIMINISTRATION SOSA DEBBIE SAN JOSE SAN JOSE	

087

Atach B P.1

CHILD ABDUCTION EXPENSES FISCAL YEAR 1999/2000

JAN HEIM LINDA EVANS	SAN DIEGO 8/27-30/99 PALM SPRINGS 2/21-25/00 COLORADO SPRINGS, CO 7/18-19/99 RAPID CITY, SD 8/18-20/99	DATE 8/27-30/99 2/21-25/00 CO 7/18-19/99 8/18-20/99	VOUCHER# V7510155 V7510280 V7510504 V7510504 V7510714 V7510114 V7510147 V7510149 V7510149 V7510289 V7510162	AMOUNT 17 9 30 18 18 20 20 20 10 11 11 11 11 11 11	176.00 CHILD ABDUCTION BINATIONAL MEETING 61.00 97.00 CFSC CHILD ABDUCTION TRAINING CONFERENCE 303.60 185.00 402.00 0.00 709.00 RECOVER CHILD (A Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z
088	SAN DIEGO, CA	1/14-15/00	V7510530 V7510652 V7510536 V7510689	5 ± 8 ;	1739.11 RECOVER CHILD (C C C C C C C C C C C C C C C C C C C
	DENVER, CO	1/20-21/00	V7510627 V7510560 V7510648 V7510690	256	99.17 RECOVER CHILD (A Market 12564.50 75.42 35.79

Attach B P.2

CHILD ABDUCTION EXPENSES FISCAL YEAR 1999/2000

			<u>a.</u>						
DESCRIPTION	1071.00 RECOVER CHILD (A 74.91 31.00	441.75 RECOVER CHILD (D	121.12 RECOVER CHILDREN (J 599.00 76.91 51.00	203.50 INTER-AGENCY COUNCIL WORKSHOP 20.00 63.00	754.00 RECOVER CHILD (R 92.76 19.00 63.75 38.08	2424.00 RECOVER CHILD (B 83.25 31.00	1651.00 RECOVER CHILD (B 83.25 31.00	1511.00 RECOVER CHILD (S C C 194.40 22.75	
AMOUNT)[1 12° A	,	8			
VOUCHER #	V7510027 V7510147 V7510071	V7510350 V7510423	V7510341 V7510353 V7510381 V7510403	V7510351 V7510382 V7510400	V7510554 V7510652 V7510652 V7510652 V7510696	V7510839 V7510848 V7510945	V7510838 V7510848 V7510975	V7510152 V7510249 V7510264	
DATE	CO 7/18-19/99	10/19/99	10/29-30/99	11/3-4/99	1/23-24/00	4/6-7/00	4/6-7/00	8/18-20/99	
NOITANITATION	COLORADO SPRINGS, CO 7/18-19/99	PHOENIX, AZ	RITZVILLE, WA	LOS ANGELES	TUCSON, AZ	TEXARKANA, TX	TEXARKANA, TX	RAPID CITY, SD	
!	NAME MELANIE HEADRICK		·	93	089		MIKE MARCULESCU	RICH OBUCHI	

Atach B P. 3

CHILD ABDUCTION EXPENSES FISCAL YEAR 1999/2000

	OESTINATION	DATE	VOUCHER #	AMOUNT DESCRIPTION
NAME CEODOE DAYNE	PHOENIX, AZ	10/19/99	V7510349	289.50 RECOVER CHILD (D
	TUCSON, AZ	1/23-24/00	V7510555 V7510652 V7510700 V7510399	566.00 RECOVER CHILD (R 87.51 37.75 10.00
JORGE PEREZ	DENVER, CO	1/20-21/00	V7510559 V7510648 V7510703	1704.00 RECOVER CHILD (A 105.92 33.47
MICHELLE SANDRI 6	PORTLAND, OR	66/8Z/6	V7510304 V7510407 V7510819	346.00 RECOVER CHILD (A B B 0.00 15.00
/ JIM SILVERS	PORTLAND, OR	8/28/99	. V7510304 V7510416 V7510819	534.00 RECOVER CHILD (A B 0.00 15.00
0 9	RITZVILLE, WA	10/29-30/99	V7510352 V7510381 V7510402	292.00 RECOVER CHILDREN (J. 64.66 64.66 45.00
0 TOTAL				23406.55

INDIRECT COST RATE PROPOSAL

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 1999-2000

			Allowable	Allowable
Description of Costs	Total	Unallowable	Indirect	Direct
200-1	Costs	Costs	Costs	Costs
Personnel Services:				
1 Salaries & Wages	\$33,014,305		\$3,675,603	\$29,338,702
2 Part-time Wages & Overtime	\$690,873		•	\$690,873
	\$7,362,208	s = F	\$819,661	\$6,542,546
3 Benefits 22.3% SUBTOTAL:	\$41,067,386		\$4,495,264	\$36,572,122
Line Item Costs (Services, Supplies & Other):				
in the state of th	\$257	•	\$257	,
	\$1,983,298		+	\$1,983,298
	\$353,832	•	\$353,832	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6 COMS Technical/Telephone	\$98,027	•	\$98,027	
7 Miscellaneous	\$201,900		\$201,900	
8 Insurance	\$124,662		420.,000	\$124,662
9 Witness Expense	\$84,008		\$84,008	4121,002
10 Maintenance	\$102,223		φοτισοσ	\$102,223
11 Tuition and Education	\$456,431		\$456,431	ψ (32,223
12 Office Expense	\$7,257		\$7,257	
13 Annual Audit			Ψ1,291	\$2,073,052
14 Intra County Professional	\$2,073,052		\$367,252	\$761,981
15 Professional and Specialized Services	\$1,129,233		\$120,221	φεσι ₁ 301
16 Data Processing	\$120,221	•	\$364	
17 Other Physician	\$364 ************************************		\$153,415	
18 Rents and Lease	\$153,415		\$354,339	
19 Office Rents	\$354,339			
20 Small Tools	\$109,441	*****	\$109,441	\$26,619
21 Sheriff/DA Spec	\$26,619	•	600 000	⊅ ∠0,019
22 Postage	\$20,808		\$20,808 \$405,460	
23 Books	\$125,102		\$125,102	
24 Membership Dues	\$3,563	\$3,563	• ,	604.00E
25 Reimbursement	\$84,205		40.04	\$84,205
26 Printing and Reproduction	\$6,317	•.	\$6,317	
27 Transportation	\$148,687		\$148,687	•
28 Automobile Mileage/Garage	\$734,931		\$734,931	
29 Utilities	\$35,051		\$35,051	
30 PC Hardware/Software	\$383,331		\$383,331	
31 Fixed Assests	\$446,706	\$446,706	••	
32 Expenditure Reimbursement	(\$8,807,485)			(\$8,807,485)
33				
34		•		
35				
SUBTOTAL:	\$559,792	\$450,269	\$3,760,968	(\$3,651,445
TOTAL EXPENDITURES:	\$41,627,178		<u> </u>	
Cost Adjustments and/or Cost Plan Costs:				
1 1	\$287,860		\$287,860	
1	Ψ201 ₁ 000			
37	\$287,860		\$287,860	
SUBTOTAL:	\$207,99U			
TOTAL COSTS:	\$41,915,038	\$450,269	\$8,544,092	\$32,920,676
CALOU ATER DIDIDECT COST DATE -	23.4%	\$8,544,092 =	Total allowable indire	ct costs
CALCULATED INDIRECT COST RATE =	23,4/8			
Rate is based on: Salaries & Benefits		\$36,572,122 =	Total direct salaries a	ing penents
	95	001		
•		091		

DEPARTMENTAL INDIRECT SALARIES

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 1999-2000

INDIRECT SALARIES

Position or Name of Employee	Annual Wages	Departmental Administration (%) (\$)	Departmental Support (%) (5)
1 B2P - Admin Support Officer 2 B3P - Program Manager 3 D05 - Supv Legal Clerk (2) 4 D17 - Receptionist (2) 5 D11 - Transcriptionist (3) 6 D28 - Secretary II 7 D36 - ACT (32) 8 D39 - Clerk Typist 9 D40 - Office Clerk (12) 10 D41 - Records Manager 11 D64 - Supv Legal Stenographer 12 D68 - Personnel Clerk 13 D66 - Legal Secretary (7) 14 D97 - Account Clerk (3) 15 E28 - Messenger-Driver (2) 16 F14 - Legal Clerk (25) 17 G81 - Storekeeper 18 H17 - Utility Worker 19 W51 - Confidential Secretary	\$55,245 \$67,132 \$94,457 \$58,598 \$92,040 \$37,209 \$1,099,571 \$30,807 \$351,587 \$60,595 \$53,641 \$38,090 \$329,866 \$108,239 \$64,309 \$1,014,312 \$32,946 \$30,670 \$56,290		100% \$55,245 100% \$67,132 100% \$94,457 100% \$58,598 100% \$92,040 100% \$37,209 100% \$1,099,571 100% \$30,807 100% \$351,587 100% \$53,641 100% \$329,866 100% \$108,239 100% \$104,312 100% \$32,946 100% \$30,670 100% \$56,290
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40			

TOTALS	\$3,675,603	\$3,675,603

A+#8330 1 000 AP14 01 0000 COM	OM PY CLOSED PP CLOSE	LOSED PT CLOSEDFICHE: 202 0202	202 0001	RUN DATE= 07/29/00		TIME 06.00.42 STARS	
165.50		TRICT ATTORNE Venues and ex Report Period	ENT (202) S BY FUND YEAR 00		1999/2000		
	destricted of THE D OFFICE OF THE D GENERAL FUND	seeseeseeseeseeseeseeseeseeseeseeseesee	UPV C中央中央市场中央市场市场市场市场市场市场市场市场市场市场市场市场市场市场市场市场	#	***************************************		
ENT OF TEAK	************************************	**************************************		*	eseseseseseseseseseseseseseseseseseses	44444444444444444444444444444444444444	
V REV P EXP J Sobj	ESTIMATED REVENUE/ ALLOTMENT	REVENUE/EXPENDITURES CURRENT PERIOD ************************************	TO DATE	ENCUMBRANCES (REALIZED/ UTILIZED ********	AVAILABLE BALANCE BALANCE	
	00 844 67	260.15	2,824,96	00.	4.51%	59,823.04	
	100-000-00	00.	790.48	00* :	79X	99,209.52	
UZZ VZZZ JUDGRENIS AND U	162,648,00	•	3,615.44	00*	2.22x	159,032.56	
OTHER TANES,	484.970.00		458,096.81	00.	94.46%	26,873.19	
	484,970,00		458,096,81	0°	94°46X	26,873.19	
- 4	84,672.00	_	84,672.00	00.	100.00x	00.	
•	64,672.00	9 00.	84,672.00	00*	100.001	00.	
1.0	826,921.00	375,228.57 65	656,375.57	00*	79.38X	170,545.43	
STATE REIMB-P	91,960.00		81,588.00	00.	88.72%	10,372,00	
1040	1,488,601.00	96.89 1,15	,151,899.52	00.	77.38X	336,701.48	
9417	2,608,626.00	517,127.00 1,58	,586,351.00	00.	×18.09	1,022,275.00	
9421	1,536,453.00	370,362.00 1,30	,307,192.70		85.08X	229,260.30	
04.40	00.	. 00	00.	00*	*00°	00.	
94.39	654,000.00	77,248.76 65	656,615.73	00.	100.40%	2,615.73-	
9459	110,000,00	28,599.00 10	108,000,00	00*	98.18%	2,000.00	
At 062	7,316,561.00	1,390,667.22 5,54	5,548,022.52	00.	75.83%	1,768,538.48	
	133,749.00	98,908,85	66,742.85	00.	49.90x	67,006.15	۲,
	328,000.00	82,632.00 24(240,522.80	00*	73.33x	87,477.20	
	461,749.00	181,540,85	307,265.65	00.	66.54X	154,483.35	
- 7	00.000,00	6,855.00	42,111.00	00	70.192	17,889.00	
=	00.000.00	6,855.00	42,111.00	00.	70.192	17,889.00	
				-			

130 1,498.61-8,073.09--09-774-6 8 88,190.69-432,118.05-380,811.83--44-060-6 AVAILABLE BALANCE 362,605.24 362,605.24 50,184.33 50,184.33 102,521.05 .148,401.00-4,718.94 2,437,085.10 12,198.00 529,304,00 1,443,679.23 6,430.03 IIME = 06.00.42 STARS VERSION 2.0 768,362.88 REALIZED/ UTILIZED 61.63% 61.632 93.52 ,00x X79.57 93.52% 37.91X 100.00x .00 .00x .00x 116.152 136.752 98.87X 113.252 2.68X 221.25x 97.72% 341.12% 106.362 78.532 RUN DATE * 07/29/00 ENCUMBRANCES 00 8 8 00. 8 8 8 8 80. 8 8 8 80. 9 8 8 8 8 8 000 DISTRICT ATTORNEY DEPARTMENT (202)
REVENUES AND EXPENDITURES BY FUND
REPORT PERIOD= FISCAL YEAR 00 TEAR TO DATE 582,394.76 582,394.76 8 8 724,584.67 34,477.60 42,000.00 1,498.61 328,190.69 412,033.06 8 724,584.67 58,073.09 8,627,035.90 876,273,05 788,518.05 32,908,381.12 39,801.77 538,745.83 23,521.97 152,003.49 PH CLUSED PP CLOSED PT CLOSEDFICHE: 202 0202 REVENUE/EXPENDITURES CURRENT PERIOD TEAR 2,173,385.32 8 9 8 68.40-8 8 192,174.16 192,174.16 85,403.23 158,333.13 8 8 <u>.</u> 432.59 12,497.31 15,081.49 627,814.05 9,930.15 455.17 39,801,77 ESTINATED REVENUE/ 1,148,401.00-774,769.00 42,000.00 8 945,000.00 945,000.00 774,769.00 25,000.00 240,000.00 416,752.00 773,752.00 11,364,121.00 12,198.00 50,000.00 529,304.00 356,400.00 33,676,744.00 157,934.00 142,913.00 29,952.00 1,483,481.00 . 4+88550 1 000 AP14 01 0000 COM SUBSTITUTE 0202 SUND: 0001 PERCENT OF TEAR ELAPSED 100.00X RECORDING FEES .: DIAL 094 LAW ENFORCEMEN OTHER LAW ENFOR DUPLICATING FEE MISCELLANEOUS S PROGRAM REIMBUR OTHER CHARGES RETIREE MEDICAL RETIREE MEDICAL PERMANENT EMPLO SALARIES MITHOU TEMPORARY EMPLO CHEMPLOYMENT IN ADMINISTRATIVE STALE WARRANTS SALARY SAVINGS OTHER CHARGES MISCELLANEOUS DOCUMENT OVER I INE . I U I AL REVENUE -101AL - 095 *101AL 109 094 9679 2100 0019 72% 55 094 <u>=</u>8 1896 560 20,000 109 9833 6686 100 001 1182 1183 1184 1186 1185 1191 1192 1187 REV REV EXP EXP 7905 790 3

(

2 -00.000,49 111,118.89-341,920.52-2,406.43-123.56--75.759,95 33,990,73--91.186,722 90. 129,177.59 4,752.20 46,492.44 1,613.70 AVAILABLE BALANCE 463,828.00 111.50 111,417.64 187.44 916,827.47 12,473.69 167,243.80 192,464.74 11ME= 06.00.42 STARS VERSION 2.0 REALIZED/ Utilized 69.70X 91.52% 10.74X .00x .00x 42.99X .00x 04.90X 24.22X 91.31X 97.82I 72.18X 16.171 00.00 17.82x 33.85z 99.75Z 37.49X 11.46Z 84.791 91.504 RUN DATE: 07:29:00 8 8 8 8 8 90. ENCUMBRANCES 8 8 80. 90. 8 8 8 00. 00 9 9 8 80. 24,975.25 40,351.92 23,406.43 1000 123.56 8. DISTRICT ATTORNEY DEPARTMENT (202)
REVENUES AND EXPENDITURES BY FUND
REPORT PERIOD* FISCAL YEAR 00 8 22.56 4,186.30 TEAR TO DATE 256.50 215,067.27 66,099.41 2,377,758.89 1,930,416.80 488,450.56 41,067,385.53 201,900.00 24,661.73 98,026.73 456,430.71 1,753,541.52 134,578.31 84,008.36 2,073,052.26 PP CLOSED PI CLOSEDFICME: 202 0202 REVENUE/EXPENDITURES 1,688.60 4.50 8 8 8 60,650.92 8 995.70 8 38,627.74 37,717.83 9,385.84 828,444.05 7,833.77 519,720.95 CURRENT PERIOD 48,704.70 8,797.95 615.00 400.00 1,660.28 44,180.34 ESTIMATED REVENUE! -00.000,49 368.00 534,943.00 9 195,277.00 210.00 2,266,640.00 1,411,621.00 1,935,169.00 463,628.00 41,984,213.00 5,800.00 185,130.00 201,900.00 90,671.00 21,000.00 2,265,517.00 147,052.00 195,426.00 690,245.78 268,831,49 CLOSED ¥ 01 0000 COM CTCLE 02698 Φ HOLIDAT OVERTIM COUNTY CONTRI M . **4**2 NORKERS. CORPEN COMPI AND TELEPH MISCELLANEOUS E INTRA COUNTY PR HEALTH INSURANC FICA - EMPLOYER MITNESS EXPENSE PERS - RETIREME SALARIES AND OVERTINE MEALS COMS TECHNICAL COMS TELEPHONE OFFICE EXPENSE CULTION REIMB BUDGET SALART RAINTENANCE PRENIUM PAY .8530 1 000 APTA CALL DUTY INSURANCE 1193 355 1194 1195 1196 1197 1198 285 1397 2125 4126 2203 2211 77.2 1351 1391 2102 1717 2285 ž 101AL 1 REV REV 99

MUN DAIE - 07/29/00 TIME - 06.00.46 51443	TERSION 2.0		
RUN DATE - 07/29/00			
	MIN OF COOK COM THE PARTY OF CLASSED PT CLOSS	ب	

DISTRICT ATTORNET DEPARTMENT (202). REVENUES AND EXPENDITURES BT FUND REPORT PERIOD* FISCAL TEAR OO

EXF EXF Cod. SOGA Cod. SOGA 2 2322 6 2 2326 7 2 2326 7 2 2329 2 2 23331		LEAN CENT SECTION OF THE SECTION OF				***********	
2322 2326 2329 2333		AFFORMET STANDERS OF THE STAND	REVENUE/EXPENDIURES CURRENT PERIOD TEAR	NDITURES TEAR TO DATE	ENCUMBRANCES	PERCENT REALIZED/ UTILIZED	UNREALIZED REVENUE/ AVAILABLE BALANCE
2326 2329 2329 2331	ATORON COM ROOM	1.896.726.45	268,629.71	1,129,232.89	286,266.28	74.632	481,227.28
2329	TRUT AND STELLT	2 295 00	00.	7,256.94	64.15	100.36%	-60*92
2331	AMMUAL AUULI CH	2.225.958.73	137,442.18	1,983,297.92	206,369.56	98.371	36,291,25
(23)	CONTRACT SERVICE	85.602.00	36,234,50	120,220.72	\$1.	140.44%	34,618.87-
	DAIA PRUCESSING		00*	364.00	00*	700°	364.00-
	OTHER PHISTLAND	00.000.2	00*	00*	00.	*00	00.000.8
	CURSULI & PANA	118,334,60	13,327.25	153,414,53	00.	129.65%	35,080,53-
	RENIS AND LEASE	150,000,00	00	00.	00.	700°	150,000.00
	MENT O LENGE	455,529,00	00.	354,338.87	00.	77.791	101,190.13
7/87 7	SMALL TOO S AND	171,102,00	9,024,12	109,440.72	41,604.14	88.28%	20,057.14
	SHALL TOLL HILL	57,313,00	-80.469.8	28,618.92	00.	49.931	28,694.08
	SOUCATION SYPEN	17.783.00	674.00	78,816.60	00.	443.212	61,033.60-
	במוראו זמה באו בה	62.248.00	9,315,79	125,102.47	00*	239.49%	72,864.47-
	BOURS	1 211 00	0	3,563.00	00*	208.241	1,852,00-
***	MEMBERSAIT DOES	06 222 00	00*	84,205.00	00*	87.512	12,017,00
1 6955 2	REIMOUNSENEN U FRINIING AND RE	22,710,00	256.86	6,317.31	0,	27,781	16,421.69
;		00 00	3.596.99	148,686,53	00.	271.332	93, 686. 55-
1525 ~	7			12.55.5	ć.	4 C	
•		10 10 10 10 10 10 10 10 10 10 10 10 10 1	40.250.74	11,577,71	ىد.	41.154	57.61 .

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* 06.00.42 STARS VERSION 2.0	**************************************	REALIZED/ AVAILAGLE UTILIZED ***********************************	35,050,50-	68,718.90	38,253,42-	392,25	1,313,988.37	43,461.51	43,461.51	754,265,15-	754,265.15-	1,520,012.20	917,072.90	2,437,085.10	1,520,012.20	917,072.90
07/29/00 ТІМЕ=	***************************************	REALIZED/ UTILIZED *********	,30x	83,592	275.66%	98.15%	87.97%	95.21%	95.21%	92.11%	92.11%	225.96	102.76%	X79.77	225"96	102.76%
RUN DATE= 07/2	***************************************	DATE ENCUMBRANCES	00*	16,377,02	10,393,41	00.	. 688,112,34	417,127.84	417,127.84	00*	00*	1,105,240.18	1,105,240.18-	00"	1,105,240,18	1,105,240.18-
1(FD1) S1(ALL) LOSEDFICHE: 202 0202 0001 ATTORNET DEPARTHENT (202) AND EXPENDITURES BY FUND PERIOD= FISCAL YEAR 00	**************************************	0 *	35,050.50	333,693,51	49,637.01	20,807.75	8,920,571.17	446,706-00	446,706.00	8,807,484.85-	8,807,484.85-	41,627,177.85	. 33,000,141,95-	8,627,035.90	41,627,177.85	33,000,141.95-
D PY C TRICT VENUES	**************************************	REVENUE/EXPENDITURES CURRENT PERIOD ************************************	2,898,79	52,396.15	470.95	1,938.47	1,323,055.07	1,696.50	1,696.50	490,531,56-	490,531.56-	1,662,664.06	510,721,26	2,173,385.32	1,662,664.06	510,721.26
COM PY CLOSED PP CLOSE DIS	takkkkkkkkkkkkkk OFFICE OF THE I GENERAL FUND OOX	ESTIMATED REVENUE/ ALLOTHENT	00.	418,789.43	21,777,00	21,200.00	10,922,671.88	907,295,35	907,295,35	9,561,750.00-	9,561,750,00-	44,252,430.23	33,188,309.23-	11,064,121.00	44,252,430.23	33,188,309.23-
UAFRESSO 1 000 AP14 01 0000 COM 07/29/00 (02.53) CYCLE 02698	**************************************	REV REV EXP EXP EXP EXP 08J SOBJ ************************************	2 2775 UTILITIES	2 2962 PC HARDWARE			#TOTAL 2 SERVICES AND S	H	_ =	7 7300 REIMB - PROFESS	*101AL 7 EXPENDITURE RE	*10TAL EXPENDITURES	STOTAL 0001 FUND REVENUES OVER EXPENDITURES	BUDGET UNIT RECAP: *TOTAL 0202 OFFICE OF THE REVENUES	EXPENDITURES	REVENUES OVER EXPENDITURES

) RUN DATE= 06/29/00 TIME= 15.59.10 STARS VERSION 3.0 1999-2000 3832 DAFR8970 I 000 0000 02 DIST SPL2 CP (***) (***) (***) S1(06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 COUNTY OF SANTA CLARA

PAYROLL

2,398.56. 2,799.62 2,074.15 1,725.23 2,436.83 1,615.27 2,210.44 6,663.40 :2,323.20 2,578.38 2,448.45 3,316.45 2,431.45 2,885.30 1,866.63 1,800.74 1,023.14 1,669.46 1,324.28 2,181.80 2,352.02 1,664.60 1,552.56 2,225.57 2,210.47 15.13 37.45 27.71 27.91 39.00 10.13 22.65 19.77 27.37 17.82 6.14 24.42 17.82 19.96 27.00 17.33 29.28 29.28 24.42 27.05 19.04 14.82 29.29 17.33 21.08 14.16 21.48 23.75 29,10 144,47 100.75 67.37 122.60 78.30 0.00 108.96 78.30 78.30 116.88 272.08 78.25 0.00 105.85 61.34 205.25 119.66 125.14 176.50 76.07 88.24 76.07 88.24 371.76 115.76 130.63 84.01 64.42 122.60 103.79 377.43 131.45 108.96 42.67 1397/1398 71.70 100.08 102.26 96.47 75.07 90.24 31.13 123.74 118.09 108.82 120.35 76.67 35.96 135.99 141.43 182.83 51.29 162.54 114.77 100.15 136.77 72.50 101.10 87.80 106.79 410.96 131.17 71.70 148.32 123.75 137.07 148.36 90.24 101,11 973.97 208,82 188,69 335,72 335,72 335.72 286.97 335.72 335.72 208.82 335.72 427.64 249.31 0.00 335.72 335.72 358.73 316.73 191.92 171.79 208.82 358,73 0,00 372,19 335.72 335.72 1183 AYROLL INTERFACE REPORT PAY PERIOD END DATE 06/25/00 0.00 00.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1191 1195/1195/1491 0.00 41.54 0.00 0.00 0.00 0.00 41.54 0.00 0.00 0.00 0.00 0.00 00.00 00.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DISTRICT ATTORNEY DEPARTMENT 1185/1187 ADMINISTRATIVE SERVICES 5,371.92 1,714.66 1,927.20 937.28 1,938.88 1,617.62 937.28 2,414.72 1,728.88 1,848.72 2,582.40 670.51 1,179,60 1,321.60 1,147.68 1,543.68 1,422.26 1,573.12 1,309.12 1,261.12 2,124.80 1,458.72 1,617.60 1,179.60 ,321.60 ,812.48 ,147.68 D11 D68 D36 D36 D36 D36 A60 D66 B3P D64 B2P D36 D97 D66 V22 036 964 CAMPBELL, LAWRENCE WILLIAM CABAHUG,VIRGINIA PATINDOL CAMPBELL,CHRISTINE BROCKMAN, WILLIAM JOSEPH COX, TANYA R. CRAWFORD, VERONICA SOUSA DA SILVA, JOAN MARGARET DAVIES, DAVID NORCLIFFE DECOSTA, JANICE L CHRISOULIS, ALEJANDRINA ARMOUR, JULIAN PATRICK CECIL, CHRISTOPHER K. CARR, KATHLENE RAYE CASIA-MANALO, LETICI BARKUS,KIN PATRICIA BODAGHI,JAKLIN CARDOZA, CLAUDIA L. ALCANTAR, JOAQUIN B. COLLINS, ANTHONY D. CORDOVA JR, JOSE T 202 FAHRENHOLZ, THOMAS FARRALES, VIVIAN L ANTUZZI, SUZETTE C. ARBLASTER, COLIN J AHERN,KATHLEEN M. BALANCE, CAROLINA AHADOR, CHRISTINE **ESCALERA, MARISOL** FAUPEL, OLETTA I CAMPBELL, JOELLE BURKE, ANABELLE COHEN, MYRNA S CRUZ, RITA D. DIMEO, MARY L BODAGHI, NOEL **DEPARTMENT:** COX, DEBRA

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FOWLER, NANCY MARY

FERGUSON, OLIVIA

GEORGOPUL, NINA M GOMEZ, LURDES E

GORDON, PATSY A.

GOMEZ, SANDRA

GAHMINO, MICHAEL

GALLARDO, MARTHA

GAL, SUZANA

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VERSION 3.0) RUN DATE= 06/29/00 TIME= 15.59.10 STARS \$2(3832 DAFR8973 1 000 0000 02 DIST SPL2 CP (***) (***) (***) 06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLUSED PY CLOSEDFICHE: 202 202 202 202 203 (21.05)

PAYROLL INTERFACE REPORT

=. 95 928.44 1,846.49 1,556.45 991.13 2,230.06 2,144.10 2,033.42 7,389.41 1,643.23 820.63 6,239.30 1,076.22 2,210.45 1,957.25 2,232.17 587.37 1,503.30 7,951.99 2,210.95 29.93 1,886.96 2,870.30 2,083.54 4,648.14 1,032.10 2,499.66 1,598.00 2,408.69 215.23 1,866.62 611.31 2,210.47 2,655.66 2,210.47 TOTAL 1192/1199 WORKERS 17.89 16.56 99.54 25.52 20.89 11.00 8.45 19.01 19.96 20.61 96.11 80.31 9.58 24.42 29.28 32.71 12.22 19.96 17.02 13.71 24.38 58.53 47.73 23.56 22.13 0.41 14.89 24.42 14.69 16.71 32.65 27.06 24.42 2,98 19:96 8.13 0.00 88.24 74.61 0.00 0.00 108.96 0.00 78.67 72.48 457.19 114.05 88.24 91.26 441.25 231.77 231.77 104.96 98.29 1198 PERS 79.93 368.03 35.90 88.24 88.24 40.18 108.96 1116.68 110.27 56.30 0.00 0.00 0.00 69.46 123.53 296.52 7611 2,10 75,41 123,75 .15,07 100.05 129.31 105.84 104.40 74.44 76.33 57.12 55.75 101.10 101.10 42.84 102.43 48.58 123.75 148.32 165.68 84.65 165.41 137.10 123.74 101.10 104.27 118.09 119.38 66.27 41.16 82.71 83.88 1391 1001/1234/2XXX OTHER 1196 OVERTIME OTHER EARNINGS BENEFITS INSURANCE 395.20 251.73 358.73 335.72 395.20 138.69 0.00 395.20 97.01 335.72 0.00 335.72 298.70 335.72 358.73 316.76 208.82 335.72 0.00 358.73 358.73 335.72 335.72 335.72 208.82 0.00 0.00 226.26 0.00 208.82 231.60 251.73 PAY PERIOD END DATE 06/25/00 00.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1193/1195/1491 00.00 0.00 0.00 0.00 20.26 0.00 0.00 0.00 0.00 0.00 41.54 0.00 0.00 0.00 0.00 41.54 0.00 0.00 0.00 80.09 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 6.00 434.57 0.00 865.56 63.24 0.00 0.00 154.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1185/1187 '1191 ECLS REGULAR PAY 1391 DISTRICT ATTORNEY DEPARTMENT 6,900.01 1,648.80 1,321.60 1,364.74 6,364.56 1,321.60 1,321.60 1,126.88 907.96 985.92 1,617.62 1,106.68 1,617.60 1,573.12 3,876.08 197.18 5,318,64 1,339.12 1,560.48 1,465.20 573.84 560.02 614.80 2,165.84 1,643.80 2,726.72 27.42 1,184.88 1,096.40 F14 X97 A61 Y36 A60 040 A.59 151 JACQUES, ELEANOR CHRISTINE KENDRICK, ANDREA 6. KENNEDY, GEORGE WENDELL KHANGALDI, ATORINA HENDRICKSON,CINDY SEELEY HCADAMS, MARY CATHERINE HERNANDEZ, FRANK LOUIS HARTINEZ, JOANN MARY HINDERKS, HEIDI SUE HOLGUIN, SUNSHINE C LOWNEY, CHRISTOPHER MCQUILLAN, JENNIFER MCRAE, PATRICIA K AL DONADO, VIRGINIA 202 OPEZ,CLARA VALDEZ LUCERO, JENNIFER L MESSIER, MICHELE E. HONTANO, AUGUSTINA MIJARES, CONNIE R. HUGGINS, KAREN KAY GREEN,LANIER HANSEN,ELAINE KAY HARRIS,BILLIE JO ISAGUIRRE, REX P. ORENZO, SYDNEY R ASERNA, HAILEY M HARTINEZ, DEBORAH ARSEN, WILLIAM W HERNANDEZ, SYLVIA **FOLINA, MICHELLE** KILLEEN, JULIE E KING, BARBARA L ICGINNESS, BYRON HITCHELL, JANET LAI,LIEN-CHUN LALONDE,KYLE W UU, KRISTINA N GOULART, OLIVIA 14.SSEY, FAYE A. HERNANDEZ, JOEL HARRIS, GLADYS KWON, HO-YEON DEPARTMENT: KUTY, PAULA

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100RE, CHRISTINE

) RUN DATE= 06/29/00 TIME= 15.59.10 STARS
VERSION 3.0

02 DIST SPL2 CP (***) (***) (***) S1(CYCLE 02671 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 COUNTY OF SANTA CLARA DAFR8970 1 000 0000 02 DIST SPL2 06/28/00 (21.05)

3720,67 972.42 1,640.44 2,297.96 1,676.46 2,207.09 2,687.01 2,210.47 131.29 2,416.69 447.61 6,586.57 1,909.85 1,993.84 2,172.54 2,658.64 3,486.55 2,207.04 2,900.54 29.93 920.83 1,641.13 2,441.46 1,478.14 1,023.14 870.40 5,209.98 2,066.92 2,157.10 1,866.62 1,388.18 2,074.50 1,886.97 4,271,62 18.79
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) RUN DATE= 06/29/00 TIME= 15.59.10 STARS VERSION 5.0) S2(3832 DAFR8970 I 000 0000 02 DIST SPL2 CP (*#*) (***) (***) (***) S1(
06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
PAYROLL INTERFACE REPORT
PAYROLL INTERFACE REPORT

	жжжжжжжРАGE 97		,	1192/1199	WORKERS TOTAL	COMP	*************************************	20.30 1,745.73 · ·	-		31.15 2,727.97		١				ļ			હે	-1		• . •		14.16 1,025,14		26.03 2,333.89		353,254.80	4,171.60
	*************		***********		1198	PERS	************	89.82	125.14	91.15	140.15	88.24	110.32	131.45	108.96	150.33	91.26	79.12	381.26	108.96	0.00	105.85	82.84	74.61	00.0	. 158.87	116.40	:	16,385.04	Ŧ
•	: : : : : : : : : : : : : : : : : : :		**********	1397/1398		FICA	*********	102.82	141.42	104.29	157.83	101.10	138.78	148.32	123.75	154.24	104.39	91.13	79.86	123.74	39.10	120.35	105.90	86,20	71.70	178.29	131,88	1		17,502.08
/25/00	********		************	1183		TS INSURANCE	*********	188.69	335.72	335.72	335.72	335,72	208.82	358.73	208.82	315.59	126.92	335.72	372,19	335.72	00.0	251.73	208.82	208.82	00.0	335.72	335.72		38,196.14	
PAY PERIOD END DATE 06/25/00	**********	• .	263626262626262626	,1491	2XXX OTHER	IINGS BENEFITS	***********	00	0.00	00.0	0.00	0.00	00.0	0.00	0.00	0.00	0.00	00.0	00.00	00.0	00.0	0.00	0.00	00.00	00.00	00.0	0.00			0.00
PAY PERIOD	жжжжжжжж			**************************************	1001/1234/2XXX	E OTHER EARNINGS	******	66 101	-	4						-		٥					4				7		994.74	
	*********	RTMENT	2	*********** L6 L L,	' '	OVERTIME	жижжжжижж	6					7.1											i					.•	5,063,32
	*********	DISTRICT ATTORNEY DEPARTMENT	ADMINISTRATIVE SERVICES	**************************************	٠ <u>۵</u>	S ALSOLAN	**********	() ()	5 1,242.88					Τ	-			2/ 101 1 7				-			•	6			270,921.88	
	************	DISTRICT AT	2 ADMINISTRAL	**************************************	, <u>, , , , , , , , , , , , , , , , , , </u>		**************		6/3	200		TAILUET DEC		*****	7/A .		AKIE DIF	70 .	760 .	Acc			אבער בועב האבע	95			14.0 מלה	ã		
	<u></u> ⊒9¥3±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±±	DEPARTMENT: 202	INDEX: 5832	**************************************		EMPLOYEE	************		URENA, RICARDO D.	VALDEZ, RITA J W	VALENZUELA, EMMA	VALLESTERUS, SANDKA KANTKEZ	VAN KEUKEN, ELIZABEIN	VANDERPYL, KAKEL ANN	VEGA, CAROL	VIRGEN, SHEILA	WAPENSKI, MAKIHA MAKLE	MAYNE, HELEN E.	WEBB, DIANA	WEGER, ALVIN GLERIN	WEIDNER, PATIY ANN	WELLS, SHAKUR A.	LDEN, JUDIIN CHAN	MUNG, MADEL IN	WRIGHT, KELLY L	WRIGHT, MICHELE CHKISLINA	WRIGHI, PAULA KAY	YAMAKI,UAKLEEN L	THIRK TOTAL	
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) RUM DATE= 06/29/00 TIME= 15.59.10 STARS VERSION 3.0 ### (***) (***) (***) (***) (***) S2(
DAFR8970 1 000 000 02 DIST SPL2 CP (***) (***) (***) S1() S2(
06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 303
COUNTY OF SANTA CLARA
PAYROLL INTERFACE REPORT

106 102	######################################	COCKERNORMERS CORRECT A CANDON IN TOUR WALTER A COLD BY	######################################	######################################	ENT ********* ********* 1391 1391 1391 **********	PAY PETION PROPERTY PROPERT	DATE 06/25 EXECUTES E	5/00 KHYKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	**************************************	######################################	**************************************	######################################	
	LUCICH, BEVERLY A HARCULESCU, MICHEL MCCULLOCH, ALLEN V MCCULLEN, JOHN A	CA CHEL J.	070 070 070 070	ì	00.0	00.00	00.00	355.72 0.00 79.96 358.73	43.46 85.45 41.53 40.56	254.78 0.00 243.45 237.79 0.00	45.26 16.86 43.24 42.24 19.60	3,676.58 1,219.12 3,272.32 3,476.86	
	MEDLIN, GARY D MEDVED, RAYMOND A MILLER, KATHERINE M NAJARRO JR, JOSE ANTONIO	CHE M	V76 V76 G73	1,297.91 1,207.36 0.00 1,364.72	00.00	0.00	0000	179.50 335.72	92.36	0.00	18.24 0.00 22.35	1,317.96 179.50 2,050.58	,

TIME= 15.59.10 STARS

0 STARS ION 3.0	PAGE 99	ЖЖЖЖЖЖЖЖ		TOTAL . 1	******	XXXXXXXX	3,027.16	3,401.18	1,811.80	3,992,99	5,478.75	3,525.29	2,730,000	5,454.54	3,509.56	3,374.92	3,467.89	3,004.83	1,766.71	2,538,52	3,305,38	70,000,0	2,077.27	1,505.21	37.00.12	5,871.17	225.41	5,386.21	2,902,55	198,286.37	
TIME= 15.59.10 STARS VERSION 3.0	********	********	1192/1199	WORKERS	COMP	K K K K K K K K K K K K K K K K K K K	36.46	43.24	21.62	52.0I	44.29	43.24	24.56	44.23	43.24	41.17	48.16	39.20	21.62	27.18	40.24	45.20	45.50	16.48	42.24	50.14	00.0	44.25	36.46		2,498.53
	***************************************	**********	ĸ		PERS	********	205.25	243.45	121.73	287.41	249.34	243.45	110.74	243.45	243.45	231.77	254.78	205.25	121.73	121.74	226.47	254.78	254.78	72.15	237.79	243.45	52.88	243.45	164.74	13,151.99	
RUN DATE= 06/29/00	*********	****	1297/1398	•	FICA	****	35.01	41.53	20,76	00.0	00.00	38.74	174.10	42.47	00.0	39.54	40.67	37.64	. 20.76	137.71	38.63	00.0	43.46	83.52	40.56	48.14	00.0	42.47	35.00		1,257.99
3834	25/00 *******	**********	78 F.C	1196	S INSURANCE	********	335.72	208,82	215.62	208.82	251.73	335.72	335.72	240.25	358.73	335.72	126.92	126.92	170.53	251.73	335,72	391.17	358.73	321.28	315.59	208.82	170.53	191.92	251.73	16,993.23	
S1(202 202 CLARA	ATE 06/2	*******	******	OTHER	BENEFITS	*****	00.0	00.0	00.0	00.0	. 00.0	00.0	00.0	00.0	0.00	00.0	0.00	00.0	00.0	0.00	0.00	0.00	0.00	0.00	00.0	00.0	00.0	00.0	00.0	•	9.00
OSED PY CLOSEDFICHE: 202 202 COUNTY OF SANTA CLARA	ATRULL INTERFACE NEIONI PAY PERIOD END DATE 06/25/00 ***********************************	***************************************	***************************************		OTHER EARNINGS	*******	00.0		0.00	00.0	69,23	00.0	0.00	0.00	0.00	00.00	0.00	00.0	00.0	0.00	00.0	0.00	0.00	0,00	00.0	0.00	0.00	00.0	00.0	572.07	
OSED P	KKKKKKKK		*******	1191	OVERTINE	*******	6		0.00	63.40	00.0	00.0	0.00	00.0	0.00	00.0	0.00	181.10	0.00	00.0	0.00	00.0	00.0	00.00	00.0	456.48	00.00	0.00	0.00		235.67
CP (***) PM CLOSED PP CL	**************************************	LEGAL SUPPORT SERVICES	**************************************	1185/1187 REGULAR PAY		***********	CT 313 C	27.414.7	1 432 07	7, 381, 35			2.275.76	2,864.14	2.864.14	2.726.72	2 007 36	. 67 67 6	1,432,07	1.800.16	2,664.32	2,997.36	2,997.36	1,091.78	2,797.54	2,864.14	00.0	2,864,14	2,414.40	68 273 271	, a
	KXXXXXI	SUPPOR	*****	ECLS		*****		HT2	727	V75	7/0	776	MAR	V76	478	3 5	711	D H	112 176	7.0	V76	N76	V76	673	V76	N76	M21	920	777	·	•
DAFR8970 1 000 0000 02 DIST SPL2 06/28/00 (21.05) CYCLE 02671	FATROLL INTERFACE NET ON TO THE STAND TO THE STAND TO THE STAND TO THE STAND TO THE STAND TO THE STAND TO THE STAND THE STAND TO THE STAND THE STA	INDEX: 3834 LEGAL SUPPORT SERVICES	*************************	. 11		**************************************		NUNES, JOSEPH M.	OBUCHI, RICHARD S	PAYNE, GEURGE J	PEDEKSENJOONN LAMNENGE	KANIKEL,KOSALIE	BOOM BADARA	KUGAN, BARBANA E.	COLENIDACION C	SANDKI, MICHELLE C A	SCHEMBAL JALCANCE S.		SWINEFUKD, HAKK K.	TRUMAS JOUL II.	TORGALISON JOANNA D	TRAVERSO. ROGER JOSEPH	TRIHTTE RON 1	WICKI ANDER EL IZABETH ANNE	NEUTRAN WHAT LEES	MILLIAND MICHAEL	MOTION CITYABETH F		YIP, WAYNE GENE		* INDEA 101AL
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) RUN DATE= 06/29/00 TIME= 15.59.10 STARS
VERSION 3.0) \$2(3835 DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) S1()
06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLOSED PP CLOSEDFICHE: 202 202
PAYROLL INTERFACE REPORT £._*

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TIME= 15.59.10 STARS VERSION 3.0) RUN DATE= 06/29/00 3836 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 COUNTY OF SANTA CLARA DAFR8970 1 000 0000 02 DIST SPL2 06/28/00 (21.05) CYCLE 02671

PAYROLL INTERFACE REPORT
PAY PERIOD END DATE 06/25/00

101 179.50 3,161.34 5,789.62 5,471.68 3,161.35 5,514.59 2,732.34 5,884.89 5,621.59 5,598.58 5,861.88 5,858.80 5,471.67 5,621.59 3,839.77 5,621.59 3,369.28 1,003.09 6,120.05 6,327.97 5,514.59 2,374.86 2,689.41 5,621.59 5,621.59 5,621.59 3,728.91 3,882.68 3,906.02 5,631.39 5,609.78 3,902.81 5,146.65 5,861.89 4,997.84 3,986.79 3,311.38 3,291.81 TOTAL 1192/1199 WORKERS 69.38 70.46 69.38 69.38 23.09 73.47 64.53 69.38 40.09 72.85 38.38 69.38 32.73 72.85 48.14 48.14 69.38 69.38 72.85 69.38 69.38 69.38 48.14 61.46 41.68 113.87 76.32 76.32 80.31 69.38 0.00 70.99 42.66 72.28 48.14 40.09 32.73 69.38 48,14 69.38 69.38 45.86 200.47 134.96 0.00 226.68 226.68 131.45 129.71 1198 226.68 226.68 226.68 226.68 102.77 226.68 134.96 226.68 156.37 210.63 226.68 129.71 129.71 226.68 105.30 238.17 156.37 156.37 226.68 226.68 226.68 226.68 226.68 156.37 156.37 246.61 368.03 148,78 1597/1398 203.12 369.06 194.42 351.49 165.79 243.91 243.91 351.49 351.49 351.49 351.49 347.07 351.49 351.49 116.99 359.69 216.14 336.78 243,91 311,40 211,16 70,29 243.91 326.93 351.49 386.64 165.79 351.48 351.49 148.33 194.41 351.49 369.06 369.06 203.13 11197 0.00 351.49 232.31 232.80 243.90 245.94 329.93 379.40 356.39 263.17 263.17 272.40 372.68 350.06 379.40 157.38 379.40 266.07 270.96 229.49 263.68 257.43 263.17 272.40 261.48 380.44 354.03 221.24 595.20 272.40 272.40 126.92 263.68 218.57 379.40 272.40 379.40 208.82 616.61 229.49 0.00 · 1183 · 1196 379.40 356.39 379.40 357,43 379.40 265.40 203.03379,40 1193/1195/1491 1001/1234/2XXX OTHER 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.0 0.00 0.00 0.00 0.00 270.94 0.00 0.00 0.00 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3.00 00.0 00.0 00.0 1611 7811/5811 1391 DISTRICT ATTORNEY DEPARTMENT REGULAR PAY 4,594.64 4,824.37 3,188.32 3,188.32 4,594.64 3,168.32 4,594.64 4,594.64 3,188.32 4,594.64 3,100.86 918.93 1,529.20 4,594.64 2,167.04 4,594.64 4,070.48 2,760.24 2,167.04 3,168,32 2,760.24 4,824.38 4,594.63 5,318.64 4,594,65 4,594.64 2,541.36 4,594.64 1,938.88 2,655.20 4,594.64 4,594.63 U20 U25 U20 U21 U21 U20 U20 U20 U20 U20 U20 U20 U25 U25 U20 U20 U20 U20 U20 U21 U20 U20 U20 U20 U20 A60 U20 U20 V73 ATTORNEYS CHADWICK, GEORGE WHITEFIELD CHANG, CHARLOTTE D BAER,LOIS L BAKER,ROBERT H. BALDOCCHI,DEBORAH LYNN BLACKWOOD, TINOTHY JOHN BOWIIAN,CAMERON KENNARD BENDER, ALBERT CHARLES BLOOMFIELD, SUSAN JILL BOURLARD, CHERYL ANNE ARTHUR, LYNNE LAMPROS ANDERSON,NELVIN PAUL ARRIOLA, CHRISTOPHER CARR, DANIEL HARTMAN CARRUBBA, FRANK BEARD, RICHARD ALLEN BEHRENS, GEORG F. 202 3836 ALLOGGIAMENTO, JULIA BLAKE, PENELOPE MARY BELTRAMO, MATTHEW L. BERWHARD, ANGELA L. BALDWIN, FRANCIS E BUTLER, WILLIAM G CAHAN, JAMES SAMUE BEIZER, LANCE KURT ARROYO, JACQUEL INE BOWMAN, TERRY LYNN BROWN, VICTORIA C BRAUGHTON, RODNEY ADAMS, STEPHEN N ALVARADO, ANGELA ADAMS,MICHAEL T ALLEW, FRANCISCA BARTON, SCOTT J. CAFPS,STACEY L. BOYARSKY, JAY S BERRY, FRANK D ALCALA, JAVIER ANGEL, DAVID A CARR, BRYAN R. B'JLLER, MARC T BOYD, DAVID R. ALLEN,K.HOPE DEPARTMENT: BENSON, TROY

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	70 1 000 0000 10 (21.05)	02 DIST SPL2 CYCLE 02671 P	CP (***) (***) PM CLOSED PP CLOSED PY COI	(****) (***) (***) (**) (**) (**) (**)	H) (***) (***) SJ PY CLOSEDFICHE: 202 COUNTY OF SAMTA CLAF) S1() 202 202 CLARA	· •	RUN DAIE≒ 06/	06/29/00 IINE-	9	VERSION 3.0	
	********	***************************************	***************************************	***************************************	PAY PERIOD END DATE 06/25/00	14 1 0 6 / 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5/00 *******	*********	*********	XXXXXXXX	AGE 102	
	DEPARTMENT: 202 INDEX: 3836	DISTRICT ATTORNEYS.	DISTRICT ALTURNET DEFARTMENT ATTORNEYS.		**************************************	*****	*****		***********	************	*********	
	**************************************	ECLS	EEEULAR PAR 1185/1187 REGULAR PAY	1191	1193/1195/1491 1001/1234/2XXX	OTHER	1183 1196 1197	1397/1398 1197 ETCA	1198	1192/1199 WORKERS	TOTAL	
	DVERTER BANKER AND AND AND AND AND AND AND AND AND AND	************	*************	OVERTIME *******	UINEK EAKNIMUS KEREKEREKEREK	EXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*********	********	жжжжжжж	кжжжжжж	
	CHASE JOHN FRANKLIN	. U20	4,273.60	0.00	00.0	0.00	354.95	326.92	210.63	64.53	5,230.63	
	CHATHAN, SHARON ANN	U20	4,594.64	0.00	0.00	0.00	272.40	351.49	226.68	50.38	4,192,45	
	CHEN, VICTOR W.	U21	3,347,68	0.00	00.0	0.00	354.95	322.51	210.63		5,227.09	
	COLIN, PAUL CONNORS, KIMBERLY ANNE	•	3,876.08	0.00	00.0	0.00	269.17	296.52	190.75	58.53	4,691.05 ·	
	CONSTANTINIDES, CATHERINE	KINE A U20	4,594.64	00.00	0.00	•1	147.59	336.78	226.68	72.20	5,577.77	
	CONSTANTINIDES, CHARLES LAWRE	AWRE	4,594.64	0.00	00.00	00.0	411.84 x7x 79	351.49 256.10	164.33	50.55	4,192,45	
	DANG, YEN BACH	U21	3,347.68	9.0	00.0		272.40	351.49	226.68	•	5,514.59	
	DARLING, LORI	UZU 1211	4,574.04	00.0	0.00		350.06	243.91	156.37	1	3,986.80	
	DAUGHERITICHE DAVID DEAMICTE DAVID DEAMICTE	W35	2,167.04	0.00	00.0	0.00	218.57	165.78	105.30	32.73	2,689.42	=
	DEL POZZO,RON	U20	4,594.64	0.00	0.00	0.00	356.39	351.49	226.68	69.58 27.63	5,578.50 2 328.78	
1		U24	1,829.78	0.00	0.0	00.0	335,72	134,82	119.09		2,378.56	
11	DIPPERT, STEVE A	073	4.594.64	0.00	00.0	• •	455.28	351.49	226.68		5,700.25	
0	DIXON, ROLANDA PIERRE	U20	4,594.64	0.00	00.0	•	356,39	339.38	226.68	71.77	5,588.85	
	DONOHOE, MARTHA J	U20	4,135.18	0.00	0.00	00.0	377.34	301.62	203.71		5,621,59	
	DREES, PETER	U20	4,594.64	00.0	00.0	00.0	272.40	351.49	226.68	69.38	5,514,59	
	DUFFY, MARK PATRICK	. U20	4,594.64	000	00.0		75.14	76.65	63.59		1,199.95	
	DUKAN, LISA DURMAN, HIDY	UZS			00.0	00.0	261.97	174.09	110.74		2,856.92	
1	ECONONIDIS, ROBERTA	U21	3,188.32	0.00	0.00	0.00	266.07	243.91	156.57	41.84	5 514 59	
0 6	EZGAR, DAVID H	U20	4,594.64	0.00	0.0	00.0	372.40	351.49	226.68	٠	5,621.59	
3	FARRIS, THOMAS OGDEN	UZU	4,574.64	0.00	00.0	0.00	350.78	256.10	164.33	50.55	4,169.44	
	FEHDERAUJDANIEL FETN.STEVEN MARK	020	3,876.08	0.00	00.0	0.00	269.17	296.51	190.75	58.53	4,691.04	
	FELIX, SILVIA ANN	U20	4,594.64	00.0	00.0	00.0	356.39	336.78	226.68	69.38	5,514,59	
	FERNANDEZ, EDWARD G	U20	4,594.64	90.0	00.0	00.0	379.40	351.49	226.68	69.38	5,621.59	
	FERRIN-MEICALT, JOICE	020 U20	3,876.08	0.00	00.0	00.0	353.16	296.52	190.75	- 1	4,775.04	
	FINKELSTEIN, JULIUS L	UZ0	4,594.64	00.0	00.0	00.0	272.40	351.49	226.68	69.38	5,514.57	
	FIORETTA, JOHN GERALD		4,594.63	0.00	900	30	757.47 756 79	351.49	226.68		5,598,58	
	FITZSIMMONS, MICHAEL D	020	4,594,64	00.0	0.0	0.00	327.54	203.12	129.71	ļ	3,355.66	
	FLAITERY, HUMAS L.		4,594.64	0.00	00.0	0.00	272.40	351.49	226.68		5,515.82	
	FUKUCHT, STEPHENIE		1,938.88	00.00	00.0	00.0	251.73	143,90	131,45	29.28	2,495.24	
	GAFFEY, MICHAEL JOSEPH	. :	4,594.64	0.00	0.00	0.00	356.39	351,49	226.68		5,510.17	٠,
	GALLI, MIKE R		4,594.64	00.0	00.0	00.00	229.49	351.49	226.68	38	5,471.68	
	GARCIA-SEN, CHRISTINE MAKIE	MAKIE UZU	4,594,64	00.0	• • •	0.00	356.39	351.49	226.68	.38	5,598.58	
	GIAMMONA, SAMUEL JOSEPH	. -	4,594.64	00.0	0.00	0.00	379.40	351.49	226.68	69.38 48.38	5,621.59	
	GIBBONS-SHAPIRO, JAMES		3,188.32	0.00	00.0	0.00	220.00	14.542	226.57	, S	5.609.78	
	GILLIAM, TRACY L		4,594.64	99.0	00.0	00.0	376.17	296.52	190.75		4,798.05	
	GILLINGHAM, CHARLES GEURGE GOGO, JOHNNY C.	EUKGE UZS	2,275.76	0.00	00.0		219.06	174.09	110.74	.36	2,814.01	

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ì) RUN DATE= 06/29/00 TIME= 15.59.10 STARS VERSION 3.0) S2(3836 DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) S1(
06/28/00 (21.05) CYCLE 02671 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
06/28/00 (21.05) CYCLE 02671 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
PAYROLL INTERFACE REPORT

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103		****	TOTAL .	*****	27.09	77.89	12.98	22.51	2.73	5,471.68	5,884.90	5,514.59	5,864.77	6,514.59 6,192.65	2,073.88	5,621.59	5,072.00	4,996,93.	5,777.89.	14 . U.S.		5,884,89	1.80	3,245.33	2,669.28	4,/63.23 5,621.59	5,511.04	4,192,45	4,798.05 F. K98 F8	3,161,35	5,471.68	5,861.89	2,499.67	2,406.46 E E14 E0	1.70	2,606.66	8.90	4.59	8.58	4,085,45	4,37	5.31	•
PAGE		**	99 S TOT	*****	1,337		! '	٠.	•	\cdot			1				ŀ			7,024	•					_			-		-	-	1				3,728.90	5,514.59	5,598.58	4,08	2,394,37	;	
*******		*******	1192/1199 WORKERS COMP	*******	17.13	.72.85	18'05.	27.18	73.15	69.38	72.85	69.38	72.85	69.38 50.58	25.27	69.38	. 62.44	61.46	.72.85	86.69	80.69	72.85	58.53	38.38	32.73	69.38	70.25	50.55	58.53	38.38	69.38	72.85	29.28	31.23	69.38	29.28	45.86	69.38	69.38	50.55	24,36	0.00	
*********	-	*******	1198	********	50.43	238.17	129.71	121.74	226.68	226.68	238.17	226.68	238.17	226.63	80.64	226.68	203.71	200.47	238.17	226.68	226.68	248.17	190.75	124.02	105.30	226.68	226.68	164.33	190.75	124.02	226.68	238.17	131.45	98.71	226.68	131.45	148.78	226.68	226.68	164.33	125,11	0.00	
*********		*********	1397/1398 1197 FICA	********	86.30	369.06	203.12	137.71	332.36	369.06	369.07	351.49	369.07	351.49	128 05	351.49	316.34	287,48	369.06	351.49	351.49	77.697	277.27	194.41	165.77	281.81	347.07	256.10	296.52	194.42	351.49	369.07	148.33	158.19	351.47	148.32	232.30	351.49	351.49	256,10	1/4.10 167 79	00.0	
,00 ********		**********	1183 1196 TNSHRANCE	***************************************	113.14	273.44	206.40	335.72	379.40	273.44	380.44	272.40	360.31	272.40	7,5,17	379.40	354.33	377.04	273.44	411.84	356,39	218.57	269.17	347.16	198.44	353.16	272.40	373.79	376.17	263 17	229.49	357.43	251.73	. 83.09	272.40	358.73	265.40	272.40	356.39	266.79	261.97 251 73	5.31	
)ATE 06/25/00 *******		*********	OTHER RENEETTS T	***************************************	0.00		00	0.00	. 00 0	0.00	00.0	00.00	0.00	00.0	9.0	000	0.00	0.00	. 00.0	• {	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	00.0	٠	0.00	. 00	00.0	. 00-0	0.00	00.00	0.00	•1	00.00	90.	
PAY PERIOD END DATE		^X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1195/1195/1491 1001/1234/2XXX	KXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		00.0	47.74	0.00	00.0	0.00	00.0	00.0	0,00	0.00	00.0	0.0	0.00	0.00	00.0	0.00	0.00	0.00	00.0	0.00	00.0	00.0	00:0	00.0	. 00.0	00.0	00.0	00.0	0.00	00.0	00.0	00.0	• •	00.00	00.0	0.00	00.0	0.00	
d xxxxxxx	INT	******	1191	OVER LINE	6	00.0		00.00	00.0	٠i		2	0.00	00.0	o.	9.0		00.0		•	•	•	00.00	• •		0.00	000	00.0		0.00	00.00	0.00	00.0	00.0	000	00.0	• •	00.0	00.0	00.0	00.0	0.00	
	EXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	***********	1185/1187 REGULAR PAY	THERMAN	02 020 1	4,007.27	2,655.20	1,800.16	4,594.64	4,824.37	4,594.64	4,594,64	4,824.37	4,594.64	3,347.68	1,6/3.84	4,594,04	4.070.48	4,824.37	4,594.64	4,594.64	2,167.04	4,824.37	2,541.36	2,167,04		4,594.64	3,347,68	3,876.08	4,594.64	4,541.35	4,824.37	1,938.88	2,035.24	4,594.64	1,038,83	3,036,56	4,594.64	4,594.64	3,347.68	2,275.76	1,848,24 0.00	
	T ATTO	*****	ECLS	200000000000000000000000000000000000000	**************************************	122	U24	V88	U20	U20	020	020 1020	U20	U20	UZI	021	020	120	U20	U20	U20	U25	020 130	1124	U25	U20	020	U21	U20	020	122	U20	V73	020	U20	0Z0	U21	. U20	U20	บรา	U25	V73	
PAY PERIOD END DATE 06/25/00 PAY PERIOD END DATE 06/25/00	HANKAKAKAKKAKAKAKAKAKAKAKAKAKAKAKAKAKAKA	*************	ENPLOYEE .	**************************************	***************************************	GROWNEY, WILMA II.	HAMES JUNKA BORNETT	HAMPTON-BILAL, LEAH	HARRIS, MATTHEW SHAW	HAYWORTH, REBECCA R		HOOD, MARK EDWARD	HOWE, DAVID	HUDSON, CHRISTINE A	HUNTLEY, ANN VERNICE	IRAVANI-SANI, NAHAL	JOHNSON, ROBERT EARLE	JUNES LAKUL	KASHEVAROFF, STACIE ANN	KIMBALL, NEAL JERONE		KRAUSE, AMY	KUNLI,KURT EDWARD	LATURCE, UTCHCLCE C	C) LEGNARD, JAMES K.		LIROFF, LANE J	LUBRAN, DALE D	LONNEY, STEPHEN PATRICK	LUFT, JOHN D	LUX, ROBERT R.			NCCLELLAN, STEPHANIE R	MCCOY, MIGHELE MCKAY	MCCRACKEN, JOANNE	MCTNERNY, TIMOTHY J			-	MOORE, JARISSE K.	MOORMAN, CHERYL AFIN	
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) RUN DATE= 06/29/00 TIME= 15.59.10 STARS
VERSION 3.0) S2(3836

PAY FOLE	PAYROLL INTERFACE REPORT PAY FERTON FWN DATF 06/25/00	жжжжжжжжжжжжжжжжжжжжжжжжжжжжжжжжжжжжж	; ;	1195/1195/1491 1183 1397/1398 1195/1199 1001/1234/2XXX 0THER 1196 1197 1198 WORKERS TOTAL	ER EARNINGS BENEFITS INSURANCE FICA PERS COMP		20. 421 62. 421 62	0.00 373.07 243.91 156.37 48.14	0.00 243.55 203.13 129.71 40.09 3,271	.00 0.00 251.73 87.80 76.07 17.33	0.00 269.17 296.53 190.75 58.53	0.0	71:65 T1:651 65:156	.00 0.00 263.68 203.13 129.71 40.09	0,00 379,40 351,49 226,68 69.38	00.	.00 223.16 243.90 156.37 48.14 3,859	0.00 375.27 266.48 180.74 65.28	.00 .00 .20.77 .203.13 129.71 40.09	351.49 226.68 70.74 5,599	.00 0.00 251.73 148.33 131.45 29.28	0.00 0.00 358.73 35.01 205.25 36.46 3,050.17 0.00 0.00 272.40 351.49 226.68 69.38 5.514.59	.00 0.00 379.40 347.07 226.68 69.38	.00 0.00 377.04 311.40 200.47 61.46	0.00 0.00 5/6.1/ 281.80 194./5 61.43 4,/00.23 0.00 0.00 379.40 351.49 226.68 69.38 5,621.59	.00 0.00 335.72 148.32 131.45 29.28	.00 0.00 272.40 351.49 22	นา	.00 0.00 356.39 351.49 226,68 69.38 5,	0.00 0.00 270.04 311.40 200.47 61.46 4,915.85	0.00 147.59 351.49 226.68 69.38	0.00 411.84 351.49 226.68 69.38	0.00 274.47 386.54 249.66 77.67	0,00 0,00 347,16 194,42 124,02 38.38 3,245.34 0 0 0 0 0 379.40 351,49 226,68 69.38 5,621,59	0,00 379,40 351,48 226,68 69,38	.00 0.00 411.84 351.49 226.68 69.38	0.00 243.04 194.41 124.02 38.38	.00 0.00 229.49 351.49 226.68 69.38	00.0	377.40 351.47 220.09 07.50 57621. 361.49 226.68 69.38 5.598.	. 55.75 CO.521 /FIZE /C.525 CO.0 0 0 0 00 00 00 00 00 00 00 00 00 00 0	TOTIC OC.OC JA:LYT TL:LXT /T.COZ DA'A DA'
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06/28/00 (21.05) CYCLE 02671 PM CLOSED PP CLOSED PY CLOSEDFICHE; 202 202
COUNTY OF SANTA CLARA
PAYDON INTERFACE

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109		**************************************	INDEX: 3836	*****************	=	EMPLOYEE		**************************************	STEBBINS, JOHNENE L.	STORTON, KATHRYN	STRINGFIELD, JAIME V.	SYLVA SAVAGE, JULIANNE	THIBODEAUX, JOSEPH VANDER	TIGHE, TERENCE JOSEPH	TITUS, RICHARD J	TOPKINS, DAVID N	TSUI, SCOTT C	VOYLES,STANLEY R	W.GGONER, KATHY L	WAITE, PETER S	WAKSHULL, ROBIN BETH	WALTRIP, VERA DELENE	WARCHOLSKI, KRISTINA M	WELLS, KAI HARINA	WEST, SUSAN LYNNE	WILLIAMS, MAUREEN MCEVOY	WONG, ALICE W.	WOD, SHARON LEE	ZARZANA,MAXMILIAN	* TNDEX TOTAL	

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2,573,767.33

121,811.83

238,513.94

6,110.68

52,507.51

1,987,996.02

* DEPARTHENT TOTAL

72.00

11,442.44

56,913.93

0.00

0.00

Exhibit F

For State Controller Use Only Program (19) Program Number 00013 **CLAIM FOR PAYMENT** (20) Date Filed ____/ ___/ _ Pursuant to Government Code Section 17561 013 (21) LRS Input ___/__/_ **CHILD ABDUCTION & RECOVERY** (01) Claimant Identification Number Reimbursement Claim Data 9943 (22)(02) Claimant Name 271 CAR-1, (03)(a) County of Santa Clara (23)County of Location 11 CAR-1, (03)(b) San Mateo (24)Street Address or P.O. Box CAR-1, (04)(1)(f) 776,807 70 West Hedding Street (25)State Zip Code City CAR-1, (04)(2)(f) 18,443 95110 CA San Jose Reimbursement Claim (26)**Estimated Claim** Type of Claim 33 CAR-1, (06) Χ (27)(09) Reimbursement (03) Estimated (28)(10) Combined (04) Combined (29) (11) Amended (05) Amended (30)(12)Fiscal Year of Cost (06)2000-2001 of Cost 2001-2002 (31) (13)Total Claimed (07)\$1,053,034 Amount \$1,000,000 (32)(14)LESS: 10% Late Penalty, not to exceed \$1,000 (33)LESS: Prior Claim Payment Received (15)(34)(16)Net Claimed Amount \$1,053,034 (35)(17)Due from State (08)\$1,053,034 \$1,000,000 (36). J. Milly and a (18)Due to State (37) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1399, Statutes of 1976, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive. I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1399, Statutes of 1976. The amounts for Estimated and/or Reimbursement Claims are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1399, Statutes of 1976, set forth on the attached statements. 1/7/02___ Signature of Authorized Officer SB 90 Coordinator Ram Venkatesan Type or print name (916) 485-8102 (38) Name of Contact Person for Claim Telephone Number Ferlyn B. Junio (MAXIMUS, Inc.) E-Mail Address

FORM MANDATED COSTS **Program** CAR-1 **CHILD ABDUCTION & RECOVERY** 013 **CLAIM SUMMARY** 2000-2001 (02) Fiscal year costs were incurred: (01) Claimant: County of Santa Clara Claim Statistics 271 Number of Cases for Compliance with Court Order (03)(a) 11 **Number of Out-of-Jurisdiction Cases** (b) Direct Costs (f) (c) (d) (e) (b) (a) (04) Reimbursable Components Total Benefits Services Fixed Travel Salaries Assets and and Training Supplies 1. Compliance with Court Orders \$776,807 \$2,362 \$2,637 \$139,636 \$632,171 2. Court Costs for Out-of-Jurisidiction Cases \$18,443 \$18,443 \$795,250 \$2,362 \$139,636 \$21,081 (05) Total Direct Costs Indirect Costs 33.40% Salary and Benefits (06) Indirect Cost Rate (From ICRP) \$257,784 (07) Indirect Costs [Line (05)(a)*line (06)] or [(line(05)(a)+line(05)(b))xline(06)] \$1,053,034 (08) Total Direct and Indirect Costs: {Line (05)(e) + line (07)} Cost Reductions (09) Less Offsetting Savings, if applicable (10) Less Other Reimbursements, if applicable \$1,053,034 (11) Total Claimed Amount: {Line(08)- [Line (09) + line(10)]} Chapter 1399/70 Revised 10/99

Program 013

MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

(01) Claimant:	County of Santa Clara	(02) Fiscal year costs were incurred:	2000-2001
(03) Reimbursabl	e Components: Check only one box per f	form to identify the component being claimed.	
	Compliance with Court Orders		

Court Costs for Out-of-Jurisdiction Cases

D. Ha, Criminal Investigator II See Partida, Legal Secretary I C. Rojo, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I See Systems Clerk I	(c	irs ked /	(d)	(e)	(f)		(a)	
Activities Performed & Description of Expenses eviewed case facts, obtained evidence, located hissing children and provided escort for lictims/children upon return - included translation, rial preparation, training & travel for child recovery. Blackwood, Attorney IV \$79.13 \$21.4 \$27.83 \$30.4 \$49.77 \$15.4 \$49.77 \$15.4 \$49.77 \$15.4 \$49.77 \$15.5 \$15.5 \$17.5 \$15.5 \$17.5 \$15.5 \$17.5 \$15.5 \$17.5	Work	ked /		1			(g)	
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M. Headrick, Attorney M. Heim, Attorney IV T. Johnson, Attorney M. Joseph, Criminal Investigator I M. Marculescu, Criminal Investigator II M. Marculescu, Criminal Investigator II M. Marculescu, Criminal Investigator II M. Marculescu, Criminal Investigator II M. Marculescu, Criminal Investigator II M. Marculescu, Criminal Investigator II M. Manamirez, Criminal Investigator II M. Woodall, Criminal Investigator II M. Hamason, Criminal Investigator II M. Almason, Criminal Investigator II M. Acriminal Investigator II M. Acriminal Investigator II M. Acriminal Investigator II M. Robello, Legal Secretary I M. Robello, Justice Systems Clerk I M. Robello, Justice Systems Clerk I M. Robello, Justice Systems Clerk I M. Robello, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I M. Turner, Justice Systems Clerk I		38.00	* . ,		ì	\$49,752	\$15,204	\$64,95
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R. Ramirez, Criminal Investigator II J. Woodall, Crimnal Investigator II September 19 September 20 September	1	08.00			1	\$29,608	\$7,323	\$36,9
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B. Fracolli, Criminal Investigator III T. Almason, Criminal Investigator III J. Traskowski, Criminal Investigator II J. Traskowski, Criminal Investigator II D. Ha, Criminal Investigator II S46.30 S46.27 S28.79 C. Rojo, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I S28.79	· · · ·	44.00			1	\$37,842	\$8,587	\$46,4
T. Almason, Criminal Investigator II J. Traskowski, Criminal Investigator II D. Ha, Criminal Investigator II G. Partida, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I S28.61 323 346.27 \$28.79 \$28.79 \$28.79 \$28.79 \$28.79 \$28.79 \$28.60 \$30 \$28.60 \$28.60 \$28.62 \$29 \$29 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20	-	44.00			1	\$896	\$389	\$1,2
J. Traskowski, Criminal Investigator II D. Ha, Criminal Investigator II G. Partida, Legal Secretary I C. Rojo, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I S28.63 30 \$46.27 \$28.79 \$28.79 \$28.79 \$28.79 \$28.60 \$30 \$28.60 \$31 \$28.62 \$31 \$28.62 \$32 \$32 \$32 \$33 \$34 \$34 \$35 \$36 \$36 \$37 \$37 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38	1	18.00				\$93	\$21	\$1
D. Ha, Criminal Investigator II G. Partida, Legal Secretary I C. Rojo, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I S28.79 \$28.79 \$28.79 \$28.79 \$28.79 \$28.79 \$28.60 \$30 \$28.60 \$31 \$28.62 \$32 \$28.62 \$32 \$32 \$32 \$33 \$34 \$34 \$35 \$36 \$36 \$37 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38 \$38	2%	2.00			1	\$46	\$11	\$
G. Partida, Legal Secretary I C. Rojo, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I S28.62 30 32 32 32 32 32 32 32 32 32 32 32 32 32	2%	1.00				\$29	\$9	\$
C. Rojo, Legal Secretary I E. Sanchez, Sr. Paralegal Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I \$28.62 \$26.06 \$28.62 \$23.47 \$24.65 \$20.38 \$30 \$26.06 \$28.62 \$28.62 \$20.38 \$20.38 \$21.00 \$22.00 \$22.00 \$22.00 \$22.00 \$22.00 \$22.00 \$23.47 \$23.47 \$24.65 \$24.65	9%	1.00			į ·	\$29 \$29	\$7	\$
E. Sanchez, Sr. Paralegal \$34.66 30 Provided direct clerical or administrative support on all child abduction cases. K. Barkus, Paralegal \$26.06 \$28.62 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35	0%	1.00			į	\$35	\$10	Š
all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I \$22.038 30 \$20.38 31 \$22.51 32 \$24.65 33	1%	1.00	./			\$35	\$10 	
all child abduction cases. K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I \$22.038 30 \$20.38 31 \$22.51 32 \$24.65 33			1		ļ			
K. Barkus, Paralegal T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I \$26.06 \$28.62 39 \$28.62 30 \$22.465 20 \$20.38 30 \$20.38 31 \$22.51 32 \$24.65 33	ļ			1	1	04.470	\$108	\$1,2
T. Dominick, Secretary II E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I \$28.62 38 \$23.47 37 \$24.65 26 \$20.38 36 \$20.38 36 \$20.38 36 \$28.51 36 \$24.65 36	2%	45.00				\$1,173		\$4
E. Heyermann, Justice Systems Clerk I C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I D. Sosa, Secretary II H. Turner, Justice Systems Clerk I \$23.47 33 \$24.65 26 \$20.38 36 \$28.51 36 \$28.51 36	2%	12.00		1	Į.	\$343	\$134	\$2,4
C. Lopez, Justice Systems Clerk I \$24.65 26 M. Robello, Justice Systems Clerk I \$20.38 36 D. Sosa, Secretary II \$28.51 36 H. Turner, Justice Systems Clerk I \$24.65 36	64%	80.00	1	1	1	\$1,878	\$594	
M. Robello, Justice Systems Clerk I \$20.38 34 35 35 36 36 37 37 37 38 37 38 38 38	15%	8.00			ŀ	\$197	\$52	1
D. Sosa, Secretary II \$28.51 34 H. Turner, Justice Systems Clerk I \$24.65 35	39%	12.00		1		\$245	\$94	1
H. Turner, Justice Systems Clerk I \$24.65	37%	10.00			1	\$285	\$102	1
in the full light of the control of	37%	5.00		1	1 .	\$123	\$44	
B. Wicklander, Sheriii Technician	05%	10.00	Ŋ			\$235	\$103	\$
	05%	10.00				\$235	\$103	
• 1 1	-			1	1	1		1
(05) Total Page: of		11:	\$ \$2,637	,	\$2,362	\$632,171	\$139,636	6 \$771

Program 013

MANDATED COSTS **CHILD ABDUCTION & RECOVERY** COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

	- CIVELVI								
1) Claimant: County of Santa Clara			(02) Fisca	al year cost	s were ir	curred:		2000-200)1
3) Reimbursable Components: Check only o	ne box per	form to	identify ti	ne compone	ent being	claimed.			
Compliance with Cou	urt Orders								
X Court Costs for Out-	of-Jurisdic	ction Ca	ses						
04) Description of Expense: Complete colum	ns (a) thro	uah (a)				Object A	Accounts		
(a)	(b)	-3 (3)	(c)	(d)	(e)	(f)		(g)	
Employee Name, Job Classification, Activities Performed & Description of Expenses	Hourly Rate of Unit Cost	Benefit Rate	Hours Worked / Quantity	Services & Supplies	Fixed Assets	Travel &Training	Salaries	Benefits	Total Sal. & Bens
ravel for Child Recoveries									
. Lucarotti, Criminal Investigator II case 99-0-3159/D				\$3,315					
1. Headrick, Attorney Case 99-0-3159/D				\$2,210					
Case A A A A A A A A A A A A A A A A A A A				\$424 \$2,939					
M. Marculescu, Criminal Investigator II Case 99-0-3038/K Case J				\$958 \$2,822					
S. Mouras, Criminal Investigator II Case J				\$1,900	·				
R. Ramirez, Criminal Investigator II Case A Case 99-0-3038/K Case 00-0-2023/V			-	\$1,741 \$1,855 \$280	; 				
·									
(05) Total Page: of			11	\$18,443	_		+	T -	

MEMORANDUM

December 19, 2001 DATE: **Business Services** TO: Child Abduction Statistics For SB90 Reimbursement (FY 7-1-00 through 6-30-01) RE: 271 TOTAL CHILD ABDUCTION CASES OPENED: 150 **TOTAL CHILDREN RECOVERED:** TOTAL HOURS WORKED BY ASSIGNED PERSONNE (includes recoveries & training): I. PERSONNEL: A. 666 BLACKWOOD, Timothy 1. 1788 Lulu GOMEZ, 2. 1090 Melanie(through 1-01) HEADRICK, 3. 1339 Janet 4. HEIM, 943 Tom (through 3-01) JOHNSON, 5. 890 Melisa (through 2-01) 6. JOSEPH, 1806 LUCAROTTI, Jim 8. 927 MARCULESCU, Mike (half-time) 9. 1608 Jessica MILLAR, 10. 595 Sharron (from 2-01) MOURAS, 11. 904 Rosalie (through 4-01) RAMIREZ, 12. 744 Jack (from 2-01) WOODALL, 13. 13,300 4 SUBTOTAL: **CLERICAL SUPPORT:** В. 45 1. BARKUS, Kim (through 9-01) 12 2. DOMINICK, Trina (from 11-00) 80 3. HEYERMANN, Elizabeth (from 10-00) 8 4. LOPEZ, Clara (through 1-01) 5 5. OCHOA, Margaret (through 3-00) 12 6. RUBELLO, Melissa (from _-01) 10 7. SOSA, Debbie (through 9-00)

8. TURNER, Helen (from 4-01)

10. WICKLANDER, Beth

SUBTOTAL:

115 119

5

10

ADMINISTRATIVE SUPPORT: C.

> 644 1. FRAÇOLLI, Bob 45 2. GILLESPIÉ, Jim

TOTAL ADMINISTRATIVE HOURS:

689

GRAND TOTAL:

14,176

(includes Personnel Assistance & Translation hours)

BREAKDOWN/PERSONNEL ASSISTANCE:

	Inspector	<u>Month</u>	Case #/Name	<u>Hours</u>
•	ALMASON, Todd	6-01 6-01 5-01 4-01 3/01	B20010601738/W B20010601737/N B20010400848/F B20010400848/F Videotaping Unit Training TOTAL	1.5 6 3 3 4.5 18
	Inspector	<u>Month</u>	Case #/Name	<u>Hours</u>
	TRASKOWSKI, Robert	2-01	01-O-0311/M	2
	, , , , , , , , , , , , , , , , , , , ,	oc.		20

TOTAL PERSONNEL ASSISTANCE HOURS:

TRANSLATION:

			Hours
<u>Employee</u>	<u>Month</u>	Case #/Name	<u>Hours</u>
HA, Dominick	12-00	00-O-2030/N	. 1
PARTIDA, Gabriel	8-00	00-O-1547/N	1
ROJO, Carolina	11-00	00-O-1820/L	1
SANCHEZ, Elizabeth	11-00	00-O-1820/L	1
TOTAL TRANSLATOR HOURS:			4

TOTAL PERSONNEL ASSISTANCE/TRANSLATION HOURS:

TRAVEL FOR CHILD RECOVERIES (total hours on first page include recovery hours):

Inspector	<u>Month</u>	Case #/Name	Location	<u>Hours</u>
LUCAROTTI, Jim	12-00 2-01	99-0-3159/D 98-0-3196/C	Michigan Fresno, CA	20 <u>11</u>
INVESTIGATOR TO	TAL:			31
Inspector	<u>Month</u>	Case #/Name	Location	<u>Hours</u>
HEADRICK, Melanie	12-00	99-0-3159/D	Michigan	20
<u>Inspector</u>	<u>Month</u>	Case #/Name	Location	<u>Hours</u>
JOHNSON, Thomas	8-00	00-O-2023/V	Los Angeles, (CA 13
<u>Inspector</u>	<u>Month</u>	Case #/Name	Location	<u>Hours</u>
MARCULESCU, Mike	10-00 6-01	99-O-3038/K B20010400353/L	Colorado Colorado	18 <u>10</u>
INVESTIGATOR TO	OTAL:			28
Inspector	<u>Month</u>	Case #/Name	Location	<u>Hours</u>
MOURAS, Sharron	2-01 6-01	98-O-3196/C B20010400353/L	Fresno, CA Colorado	11 <u>10</u>
INVESTIGATOR T	OTAL:			31
Inspector	Month	Case #/Name	Location	<u>Hours</u>
RAMIREZ, Rosalie	8-00 10-00	00-O-2023/V	Los Angeles Colorado	,CA 13 <u>18</u>
INVESTIGATOR	ΓΟΤΑL:	<i>')</i>		31

TOTAL TRAVEL HOURS FOR CHILD RECOVERIES:

REIMBURSABLE TRAINING HOURS (total hours on first page include training hours):

<u>Name</u>	Type of Training	<u>Date</u>	<u>Hours</u>
BLACKWOOD, Tim	Ca Family Support Council (Palm Springs, CA) Child Abduction in-office tra Child Abduction Case Manag in-office trai	ining 8-00 gement 9-00	24 8 5
	American Prosecutor Enter Institute training (San Diego, CA)	rprise12-00	<u>40</u>
DEPUTY DISTRICT ATTOR	NEY TOTAL:		77
<u>Name</u>	Type of Training	<u>Date</u>	<u>Hours</u>
HEIM, Janet	Ca Family Support Counci	I training 2-00	24
, 12. 7, 52. 12.	(Palm Springs, CA) CJER training	3-00	16
•	(Costa Mesa, CA) Child Abduction in-office tr	aining 8-00	8
	Child Abduction Case Man	agement 9-00	5
	American Prosecutor Ent Institute training (San Diego, CA)	erprise 12-00	40
DEPUTY DISTRICT ATTO	RNEY TOTAL:		93
<u>Name</u>	Type of Training	<u>Date</u>	<u>Hours</u>
HEADRICK, Melanie	Child Abduction in-office	training 8-00	8
	Child Abduction Case Ma	nagement 9-00	5
	American Prosecutor En Institute training (San Diego, CA)	terprise 12-00	<u>40</u>
INVESTIGATOR TOTAL:		Date	53 Hours
Name	Type of Training	<u>Date</u>	8
MILLAR, Jessica	Child Abduction in-office		-
	Child Abduction Case Ma	anagement 9-00	5
	American Prosecutor E Institute training (San Diego, CA)	nterprise 12-00	<u>40</u> 53

Name -	Type of Training	<u>Date</u>	<u>Hours</u>
MARCULESCU, Mike	Child Abduction in-office train	ning 8-00	8
<u> </u>	Child Abduction Case Manag in-office training	ement 9-00	<u>5</u>
INVESTIGATOR TOTAL:			13
TOTAL TRAINING HOURS:			279

DEFENDANTS ORDERED TO PAY FINES OR RESTITUTION:

<u>Name</u>	Docket #	Sentence Date
KAUFMANN, Joe	CC084627	12-05-00
LEDESMA-MARTINEZ, Joel	CC090112	03-02-01
TATE, Daniel	CC072036	04-10-01

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CHILD ABDUCTION EXPENSES FISCAL YEAR 2000/2001

:

AMOUNT DESCRIPTION	185.00 CFSC TRAINING CONFERENCE 97.00 585.80 288.00 223.32	120.00 A INVESTIGATION AND 512.72 PROSECUTION OF CHILD 250.00 ABDUCTION 540.00 88.91	0.00 A NIVESTIGATION AND PROSECUTION OF CHILD ABDUCTION - NO EXPENSE	15.00 CFSC QUARTERLY MEETING 245.00 38.00	30.00 CFSC QUARTERLY MEETING 93.50 CHILD ABDUCTION COMMITTEE 15.00	0.00 A NUCESTIGATION AND PROSECUTION OF CHILD ABDUCTION - NO EXPENSE	255.26 CFSC TRAINING CONFERENCE 68.00 60.00 144.50 8.00	0.00 KIRBY VS KIRBY - NO EXPENSE	170.00 585.80 87.00 217.50 35.88
VOUCHER#	V5470213 V7510528 V7510525 V7510825 V7510881	V7510284 V7510283 V5470138 V7510450 V7610888		V5470002 V7510048 V7510362	V7510248 V7510248 V5470129		V7510524 V7510527 · V5470212 V7510588 V7510848		V5470220 V7510580 V7510581 V7510735 V7510980
DATE	2/18-23/01	1/27-12/1/00	11/27-12/2/00	7/27-28/00	10/10-11/00	11/28-12/1/00	2/20-22/01	1/23/01	2/19-23/01
DESTINATION	PALM SPRINGS	SAN DIEGO	SAN DIEGO	SAN DIEGO	SAN LUIS OBISPO	SAN DIEGO	PALM SPRINGS	ROSEVILLE	PALM SPRINGS
NAME	RECOVERY TRAVEL OTHER TRAVEL BLACKWOOD, TIM	BLACKWOOD, TIM	HEADRICK, MELANIE	124	HEIM, JAN	HEIM, JAN	HEIM, JAN	WOT NOSNHO	LUCAROTTI, JIM

TOTAL

Kathylan (We this of coil of travel, not included waged)

CHILD ABDUCTION EXPENSES FISCAL YEAR 2000/2001

			÷	Ξ.	,						by J. Millar			٦١)
	AMOUNT DESCRIPTION	2185.00 CHILD-L D	415.60 CHILD - A V V 8.00	206.91 CHILD - A A A A A A A B 86.51 2591.50 54.50	3300.00 CHILD - L D D D T T T T T T T T T T T T T T T T	28.00 JEEN - JEEN MEEN X 805.00 CHILDREN - JEEN AND 30.00 JEEN AND A30.00 JEEN AND A30.00 JEEN AND A30.00	1875.50 CHILD - J M M 1/ 19.00 6.00	1717.00 CHILD - A 85.62 49.78	1825.00 CHILDREN - J. MAND 30.00 J. K. K. K. K. K. K. K. K. K. K. K. K. K.	8.00	nu charges per email by J. Millar		COSTS ! (SEE ADONE	no charges per email
	VOUCHER#	V7510584 V7610741	V7510561 V7510683	V7510088 V7510085 V7510125 V7510210	V7510563 V7510740	V751076 V7510320 V7510375 V7510884	V7511077 V7511146 V7510100	V7510125 V7510085 V7510209	V7510321 V7510678	V7510582 V7510701				
	DATE	12/6-7/00	12/19/00	8/9-10/00	12/8-7/00	6/1/01 10/2/00	6/1/01	8/9-10/00	10/2/00	12/19/00	% % %	0	00/01	3/01
•	DESTINATION	HOUGHTON LAKE(SAGINAW), MI 12/6-7/00	SAN DIEGO	BRIGHTON, CO	HOUGHTON LAKE(SAGINAW), MI 12/8-7/00	DENVER, CO GRAND JUNCTION, CO	DENVER, CO	BRIGHTON, CO	GRAND JUNCTION, CO	SAN DIEGO	Los Angeles	Los Angeirs	wolorado coloracio	Fresno Fresno
	NAME	RECOVERY TRAVEL HEADRICK, MELANIE	JOHNSON, TOM	MOT NOSUHOU.	LUCAROTTI, JAMES	MARCULESCU, MIKE MARCULESCU, MIKE	MOURAS, SHARRON	RAMIREZ, ROSALIE	RAMIREZ, ROSALIE	RAMIREZ, ROSALIE	Johnson, Tom	Ramirez, Rosalle	Ramirez, Rosallic Marculescue	Mohras, Sharon Lacarotti, Jun
	2	1 1		•	_	12	5	121	Ĺ					

County of Santa Clara

Finance Agency
Controller-Treasurer Department
County Government Center, East Wing
70 West Hedding Street
San Jose, California 95 L10-1705
(408) 299-2541 FAX 289-8629



December 27, 2001

The State Controller's Office Attn: Local Reimbursements Section Division of Accounting and Reporting P. O. Box 942850 Sacramento, CA 94250

Subject: Countywide Productive Hourly Rate for SB90 Claims

The Santa Clara County has decided to use the countywide effectively hourly rate in calculating the direct labor costs for its future SB90 claims. The methodology used by the County in determining the countywide effective hourly rate is consistent with the guidelines issued by the State Controller's Office in the 'SB90-Mandated Cost Manual for the Counties'. Developing a countywide effective hourly rate will standardize the County's approach, minimize duplication of effort presently expended making these calculations, and improve the accuracy and documentation related to the calculation of the productive hour rates.

The State Manual suggests the following three methods for determining the productive hours and gives the counties an option to use any of these methods:

- Actual annual productive hours for each job title;
- b. Countywide average annual productive hours; or
- c. The standard annual 1800 hours. The State Controller included the following items in determining the standard 1800 hours:
 - Paid holidays
 - Vacation earned
 - Sick leave taken
 - Informal time off
 - Jury Duty
 - Military leave taken

Prior to developing the productive hourly rate calculations, our Management Auditor (Roger Mialocq) contacted the State Controller's Bureau Chief for Compliance Audits (Jim Spano) to see if there were any objections to the countywide productive hourly rate usage. Mr. Spano concurred that the countywide hourly rate will result in a more efficient, less costly and more accurate approach.

SB90-Productive Hours December 27, 2001 Page 2 of 2

We have decided to use the countywide effective hours, and have enclosed for your review, analysis of actual hours for all county employees and the calculation of the countywide productive hours for the fiscal years 2000 and 2001. For this, we have used the information on actual hours expended during the fiscal year with data extracted from the county's computerized payroll (People Soft) system. We will amend the SB90 claims for fiscal year 2000, and will prepare all future SB90 claims using this methodology.

Please review the enclosed schedules and provide us with your immediate response. Complete supporting working papers are available at our office and will be made available upon your request. We will submit the details with each claim submitted.

If you need more information, please contact the County's SB90 Coordinator, Mr. Ram Venkatesan, at (408) 299-5214 or by email ramaiah.venkatesan@fin.co.scl.ca.us

1. Ellesge

Sincerely,

David G. Elledge

Controller-Treasurer

Encl:

H:\Work\SB-90\SB 90 - Productive Hours-Letter to State Controller.doc

ANALYSIS OF FY 2000-01 ACTUAL HOURS FOR ALL COUNTY EMPLOYEES

vestigation 6,136 24,433,925 12,188,550 13,609,298 20,747,047 4,620 10,074 5,454 5,539 4,620 10,074 5,454 10,015 8,409 15,876 7,467 2,549 10,015 8,409 15,876 7,467 2,549 10,015 8,409 15,876 7,467 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,128 2,549 10,015 9,140 45,862 24,422 29,660 17,827 14,562 31,108 16,45 19,225 35,770 14,562 31,108 16,45 19,225 35,770 14,562 31,108 16,45 19,225 35,770 14,562 31,108 16,45 19,225 35,770 14,01 772 11,207 14,01 774 11,301 2,011 15,997,762 28,293,610 14,295,847 15,581,023 29,647,195 11,207,849 11,207,849 11,207,849 11,207,849 11,207,849 11,207,849 11,562,648 11,563,647,195 11,562,648 11,562,648 11,562,648 11,562,648 11,562,648 11,563,647,195	Code Description 51 Vacation Accrued and Earned '1	Balance at 6/25/00 (1) (1) 6.964	Balance at 12/24/00 (2) 2,277,954 283,279	6/25/00- 12/24/00 (3) 1,181,129 276,315	Balance at 7/8/01 (4) . 1,216,792 8,199	FY 1999-00 Total (3+4) 2,267,682 284,514	Avg rits Per FTE*4 159.10 19.96
ANALYSIS & 1,207,849 1,552,648 510,113	a Earned Leave anding Investigation vaid Disability Lv With Pay ime Used*5 o Time Used*5 used and Leave-PTO/STO Leave-Chg Sick Lv Paid/Earned Hours ivalent Positions	12,24	24,433,9 6,1 10,0 10,0 15,8 99,7 76,0 1,2 888,7 34,0 1,1 1,1	12,188,55 3,15 5,48 7,46 49,3 43,4 43,3 16,5 18,2 7 7 7 7	13,609,298 2,494 9,253 2,549 54,673 53,603 52,363 19,225 507,728 1,301 1,301 113 782	25,797 1001 1001 1009 1009 1009 1009 1009 1	0.39 1.03 1.03 0.70 7.30 6.81 0.10 2.32 2.32 2.32 2.04 0.01 0.01 0.01 0.07
1,207,849 1,552,648 510,113	aid Hours in Period		ANALYSIS				
	ductive Hours Per Employee s reak Time '2					1,207,849 1,552,648 510,113	77

1 Excludes holiday hours for 1,480 CEMA employees, since holiday hours are included for all employees below. 2 Two 15-minute breaks are provided daily per bargaining unit contracts. Notes:

5 Includes one-third of complime hours used since one hour is worked for every 1.5 hours taken.

³ Training time was calculated based on an analysis of each bargaining unit MOA and the required

^{•4} Adjusted by a factor of .963 to account for the additional 10 days covered by the payroll documents. continuing education hours for licensure/certification in the applicable classifications.

INDIRECT COST RATE PROPOSAL

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 2000-2001

4 ج	onnel Services:	24.050.268		\$4,923,236	\$29,127,032
٠.	Salaries & Wages	34,050,268 903,887		* *	\$903,887
	Part-time Wages & Overtime	7,812,619		\$1,129,606	\$6,683,014
3 E	Benefits 22.9%	The second of the second of the second of	使以下的是为此人的身份	\$6,052,842	\$36,713,932
	SUBTOTAL:	542,700,77	Martin attraction of the second	Contract to the second	
ne l	Item Costs (Services, Supplies & Other):	119		\$119	,
A (Overtime Meals	386,669	•	\$298,658	\$88,011
5 (ComsTechincal/Coms Telephone/Comm& Te	181		\$181	į
	Household Exp/Grants-Special	185,593		\$185,593	
7 !	Insurance	185,593		\$364	
	Transcripts-A	186,968		•	\$186,968
	Witness Expense	186,966 43,627		\$43,627	
• -	Maintenance-E	43,627 4,200		\$4,200	
	Internal Collec	4,200 15,328		15,328	
	Tuition Reimb	15,326 95,198		\$36,082	\$59,116
	Miscellaneous E	95,198 444,314		\$411,053	\$33,261
14	Office Expense			1,448,458	\$2,327,129
15	Intra County PR/Prof and Special	3,775,587 1,887,521		105,653	\$1,781,868
16	Contract Serv/Data Processing	1,887,521		-	\$400
17	Other Physician	400 844 478		271,867	\$572,611
18	Rents & Lease/Rent & Lease/Office Rents	844,478 70.313		\$55,031	15,282
19	Small Tools and	70,313	•	▼ ~ - •	\$215
20	Cfd-Fire Hoses	215 5 570			\$5,579
21	Sheriff/DA Spec	5,579		\$49,500	\$60,998
22	Education Expen	110,498	\$3,542	\$144,805	\$70,786
23	Books/Member Dues/Reimbursement	219,133	φυ,υ∴	\$47,693	
23 24		47,693		Ψ 11,	\$46,50
25	Special Department	46,502		\$132,431	\$75,05
26	Transportation/Automobile Mile	\$207,485		\$457,587	\$245,61
27	a a la calabia	\$703,200		\$15,616	
28		\$15,616	1	\$408,778	\$70,99
28		\$479,775	. J	\$408,778 \$148,410	(\$2 , 97
30		\$145,439	*	\$148,410 \$19,350	* *
30		\$19,350	r.	\$19,350 \$116,579	\$67,22
31		\$183,801	·	φ110,010	(\$9,078,33
32		(\$9,078,337)			(\$135,30
1	mile I B continuent	(\$135,304)			/4
34				**************************************	(\$3,509,00
35	SUBTOTAL:	\$911,504	\$3,542	\$4,410,300	4 12 14 14 14 15 15 15 15 15 15 15 15 15 15 15 15 15
<u>1440</u>	00010111-1	2000 CHARLES TO 100 C		٠.	
	TOTAL EXPENDITURES:	TO THE PARTY OF TH			
Co	ost Adjustments and/or Cost Plan Costs:	\$1,774,983		\$1,774,983	
36	6 Cost Allocation Plan				·····································
37		\$1,774,983	人的基本化的發展到於	\$1,774,983	<u>ANGERS SANCE</u>
	A CONTROL OF A CON	\$45,453,261		\$12,244,788	\$33,204,9
: (j	TOTAL COSTS:	3163 1900 190		- Total allowable indir	
10	CALCULATED INDIRECT COST RATE = Rate is based on: Salaries & Benefits	33.4%		= Total allowable mail = Total direct salaries	

DEPARTMENTAL INDIRECT SALARIES

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 2000-2001

INDIRECT SALARIES

			INDIVEC:		THE PERSON NAMED
	· 在		rtmental	Depart	energy and the control of the contro
Position or Name of Employee	Annual Wages		nistration		port
Position of Name of Employer		(%)	(\$)	(%)	· (\$)
基的问题的意思。 "我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人, "我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个	\$104,584	100%	\$104,584	-	
1 G. Kennedy, District Attorney*		100%	\$173,940		
2 P Kuty Chief Asst District Attorney	\$173,940	100%	\$146,796		\
a W Larsen, Assistant District Attny	\$146,796	100%	\$83,760		
4 N Fowler, Supervising District Aπny	\$83,760	10070	4/	100%	\$60,918
5 I Martinez, Confidential Secty	\$60,918 i	100%	\$147,550		ì
6 M Buller, Assistant District Atty	\$147,550	100%	\$147,550		
7 D Davis Assistant District Attny	\$147,550	100%	\$117,910	ļ	
8 J. Gillespie, Chief DA Investigator	\$117,910	100%	\$424,728		
 Assistant District Attny (3) 	\$424,728	100%	\$67,978	ł	
10 B3P-C. Campbell, Program Mgr.	\$67,978	100%	\$60,606	}	
11 D41-P. Wright, Records Supv.	\$60,606	10070	440,	100%	\$57,434
12 B2P-V. Diaz, Admin Surport Ofc II	\$57,434	1		100%	\$141,648
13 D05-Supv Legal Clerk (3)	\$141,648	1		100%	\$63,804
14 D11-Transcriptionist (2)	\$63,804			100%	\$95,706
15 D17-Receptionist (3)	\$95,706	1		100%	\$40,378
16 D27-Secretary II	\$40,378			100%	\$36,894
17 D28-Secretary I	\$36,894			100%	\$1,071,174
18 D36-Advanced Clerk Typist (31)	\$1,071,174			100%	\$87,672
19 D39-Clerk Typist (3)	\$87,672 \$138,970	1		100%	\$138,970
20 D40-Office Clerk (5)	\$348,166	li i		100%	\$348,166
21 D66-Legal Secretary (7)	\$72,904	l l		100%	\$72,904
22 D68-Personnel Svcs Clerk (2)	\$60,944	li i		100%	\$60,944
23 E28-Messenger Driver (2)	\$995,150	1		100%	\$995,150
24 F14-Legal Clerk (25)	\$29,77	1		100%	\$29,770
25 G81-W. Phillip, Storekeeper	\$63,80			100%	\$63,804
26 H17-Utility Worker (2)	\$27,79		•	100%	\$27,794
27 Q64-Office Clerk	\$54,70			100%	\$54,704
28 B1P-Management Analyst	φυ, ν	T		100%	
29		1		·	
30					
31	,]				
* Kennedy's salary has been divided		1		į	
33 amongst Admin Services, Family					
34 Support and Crime Lab			,	Ì	
35		1		1	
36	1			1	
37				1.	•
38	1			}	
39		\	_		
40		!			00 447 0
TOTALS	\$4,923,2	36	\$1,475,4	102	\$3,447,83

\$4,923,236 \$1,475,402 \$3,447,834 126 TOTAL INDIRECT SALARIES \$4,923,236 TOTALS

TIME= 09.13.42 STARS	VERSION 2.
06/30/01	
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VERSION 2.0	*********** 130		**************************************	AVALLADULA BALANCE	336,782.85	00.9	00.9	637,890.90	65,161,78	65,161.78	00.	5,821.70	314,812.00 848.68	4,286.12		177,807.26	139,942.41	4				439,093,00-	
= TATT. TO / O	***		******** PERCENT	REALIZED/ UTILIZED	28.518	99.98	99.98%	29.12%	29.12%	84.49%	\$00.	84.27\$	63.82\$	92.918	\$00°	45.29%	72.03%	64.24%	52.805 900	*00	184.69\$	£00°	
RUN DATE= 06/30/01	在在本有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有有	-	化妆妆妆妆妆妆妆妆妆妆妆妆	ENCUMBRANCES	***************************************	00.	00.	00.	00.	00.	00.	00.	00.	00.		00.	00.	00.	00	00	00.	00.	
1(FD1) S1(ALL) FICHE: 202 0202 0001	KNEX_DEFANITURES BY FUND EXPENDITURES BY FUND 06/11/01-06/30/01 FY= 01 		化苯基苯甲基苯甲基甲基甲甲基甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲	ENDITURES YEAR TO DATE	*************	134,334.15	29,994.00	262,109.10	262,109.10	354,838.22	77.000.400	31 178 30	555,353.00	848.68	56,131.88	747 192 74	360.304.59	1,151,661.28	7,258,572.53	00.	.00 5,217.02(3)	00	
1 (FD1) CLOSED PY OPEN FICHE:	DISTRICT ATTORNEY DEFAULTMENT (2017) REVENUES AND EXPENDITURES BY FUND REPORT PERIOD= 06/11/01-06/30/01 FY=	DISTRICT ATTORNEY	经金额收益 化二甲基苯甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲	REVENUE/EXPENDITURES	***********	00.	2,709.00	1, 500,00	1,500.00	00.	00.	00.	1,360.55	00.	308.40	00.	00.	00. 1 668 95	789,419.95		00.	00.	
01 HI HI PP. CYCLE 02886, PM OPEN PP (*	ESTIMATED REVENUE/	**************************************	471,117.00	30,000.00	30,000.00	900,000.00	420,000.00	420,000.00	00.	37,000.00	00.Est.0/8	60,418.00	00.	325,000.00	500,247.00	1,792,830.00	67,600.00	400,615.00	458,730.00	439,093.00
1DAFR8330 1 000 0000 01 HI H		0*************************************	FUND= PERCENT OF YEAR ELAPSED 100.00\$ *********************************	REV REV EXP EXP	TATETATION OBG CORG	THE COLOR DESCRIPTION OF THE COLOR OF THE CO	-*TOTAL 0/2 FEDERAL-CINES	0*TOTAL 091 COURT FEES AND	0094 9679 OTHER LAW ENFOR	0*TOTAL 094 LAW ENFORCEMEN	0095 yest Document	OF TOTAL OF THE STATE OF THE ST	0109 9777 DUPLICATING FEE	9819	0109 9833 STALE WARRANTS	0109 9899 MISCELLERIZOR -	9900	0109 9927 PROGRAM REIMBUR	8	0*TOTAL REVENUE	01 1100 MISCELLANEOUS S	1183	A 1184 SALARY SAVINGS
																				Ì	ر اا	1	٠.

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= 09.13.42 STARS VERSION 2.0.	**************************************	AVATLABLE BALANCE ************************************	2,612,031.01	226,308.19- 219,872.67- 4.722.85	231, 613.98 191, 538.00-	210.00 107,749.01 405.141.37-	181,139.16	476.00 176.62- 494,699.00	3,07	4,062.15 32,340.06 27,725.47-	
0/01 TIME=	**************************************	REALIZED/ UTILIZED	92.88% 25.65%	228.48%	26.86%	95.86	91.828 91.828 94.608	\$00. \$00.	.00% 93.29% 32.34%	29.96% 84.41% 115.23%	
RUN DATE= 06/30/01 TIME= 09.13.42 STR 01 01 ********************************	**************************************	ENCUMBRANCES	00.	00.00	00.	00.	00.	00.	00.	00.	
1(FD1) S1(ALL) RICHE: 202 0202 0001 WEY DEPARTMENT (202) EXPENDITURES BY FUND EXPENDITURES 01 EXPENDITURES 101 EXP	**************************************	ENDITURES YEAR TO DATE	**************************************	402,457.19): 219,872.67	24,392.15 85,040.02	2,494,070.99	1,803,496.37 2,033,653.84 523,199.59	00.	1,372.70	1,717.85. 175,153.94 209,777.47	
1(FD1) S1(ALL) DISTRICT ATTORNEY DEPARTMENT (202) REVENUES AND EXPENDITURES BY FUND REPORT PERIOD= 06/11/01-06/30/01 FY=	**************************************	REVENUE/EXPENDITURES CURRENT PERIOD YEAR	**************************************	10,469.29	6,215.38	00.	83,547.26	00.	.00. .00. 1,699,817.78	.00 .00 14,262.81 8,827.50	
ні ре сва в сва в сва в сва сва сва сва сва с	**************************************	ESTIMATED REVENUE/ ALLOTMENT	36,662,299-00	1,097,621.00 176,149.00	29,115.00 316,654.00	191,538.00-210.00	2,601,620.00 1,398,355.00 2,214,793.00	.553,042.00 476.00 .00	494,699.00 .00 45,841,545.00	368.00 5,800.00 207,494.00 182,052.00)
1DAFR8330 1 000 0000 01 HI HI 06/30/01 (06,44) CYCLE 02886 0	0*************************************		SOBJ ************************************	SALARIES WITHOU TEMPORARY EMPLO	OVERTIME UNEMPLOYMENT IN PREMIUM PAY	BUDGET SALARY R	HEALTH INSURANC FICA - EMPLOYER PERS - RETIREME	WORKERS' COMPEN UNIFORM ALLOWAN		8888	
1DAFR8330 1 06/30/01 0	0********** BUDGET UNIT= FUND= PERCENT OF YI	REV REV EXP EXP	OBJ SOBJ ********		01 1191 01 1192 1193	01 1194 01 1195	01 1196 01 1197 01 1198		01 1397 01 1491 01 1491	02 2102 02 2124 02 2124 02 2125	

0001

1 (FD1) S1 (ALL) PP CLOSED PY OPEN FICHE: 202 0202

1DAFER330 1 000 0000 01 HI HP 06/30/01 (06.44) CYCLE 02886 PM OPEN 0

REVENUES AND EXPENDITURES BY FUND DISTRICT ATTORNEY DEPARTMENT (202)

								-											•				
	********PAGE 132	经存货条款 医电子性 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医阿拉特氏征 医克里氏征	UNREALIZED REVENUE/	AVALLABLE BALANCE ************	. 24.45-	156.13-	.00.	-194.19	97,798.73	4,200.00-	5,6/1.84	366,547.18	1.095.951.04	1,278,179.32	975.00	328,090.49	-10,289.51 -00 004	5,000.00	32,477.09-	53,784.00	307,829.48	118,411.56	
	· · · · · · · · · · · · · · · · · · ·			REALIZED/ UTILIZED *********	\$00.	\$00.	100.00\$	#00.	30.85%	\$00.	72.99%	25.07%	225.63%	67.60%	\$00.	85.57%	111.218	\$00°	126,18\$	91.41%	27.26%	46.60%	
	***************************************	*****************		ENCUMBRANCES	00.			00.	6.	00.	00.	27,432.00	56,118.65	00.	00.	159,513.50	00.	00.	6.	00.	00.	33,079.56	
EFARIMENT (202) DITURES BY FUND	REPORT PERIOD= U6/11/U1-U0/J0/O1.************************************	*		DITURES YEAR TO DATE	**************************************		185,593.00	364.10	186,967.67	43,621.21	15.328.16	95,198,03	444,313.74	1,506,363.967	2,269,222.95	1 785 428 03	102,092.51	400.00	00.	156,511,091	115,355,52	70,313.13	
DISTRICT ATTORNEY DEPARTMENT (2027) REVENUES AND EXPENDITURES BY FUND	REPORT PERIOD= U6/11/01-00/30/01-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-1-00/30/04-1-00/30/04-1-1-00/30/04-1-00/30/0		*************************************	REVENUE/EXPENDITURES CURRENT PERIOD YEAR	****************	00.	00.00	00.	21,866.62	107,00	4,200.00	1, 164.93	41.406.09	00.	25,313.56	00	139,237,33	00.	00.	7,422.61	00.	6,365.86	
	- * 景。	GENERAL FUND	DERCENT OF LEGIC DIMENTAL DEL POSTO OF THE PROPERTY OF THE PROPERTY PROPERT	ESTIMATED REVENUE/	****	00.	00.	185,593.00	90.671.00	141,426.00	00.	21,000.00	489,177.21	2.21, 793.44	3,944,987.43	975.00	2,273,032.00	91,803,00	00,000.5	124,034.00	626,395.00	423,185.00 221,870.07	
(****00	***	0001	PERCENT OF YEAR BLAKSED FOR SON	<u>,</u>	*************************************	HOHERHOLD EXPEN	GRANTS-SPECIAL	INSURANCE	TRANSCRIPTS - A	WITNESS EARTHOLE - E	INTERNAL COLLEC	TUITION REIMB -	MISCELLANEOUS E	OFFICE EXPENSE	INTRA COUNTY FA	ANNIAL AUDIT CH	CONTRACT SERVIC	DATA PROCESSING	OTHER PHYSICLAN	CONSULT & MANAGE	RENT & LEASE -	OFFICE RENTS	SMALL TOOLS FEE
06/30/01 (08:44)	0*************************************	FUND=	PERCENT OF	REV REV EXP EXP	OBJ SOBJ		02 42162	02 2171		02 2203		02 2232	02 2285			02 2.322	•		02 2426		02 (2431	02 \2472	02 Z5UT

TIME= 09.13.42 STARS VERSION 2.0 ************************************	UNREALIZED REVENUE/ AVAILABLE BALANCE	214.92- 5,733.78 2,285.21 92,566.56- 1,831.00- 25,435.50 17,297.02- 136,065.00 112,027.68- 22,473.82 2473.82 15,615.91- 422,534.78- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 105,123.45- 1942,333.71- 2,479,370.31- 194,393.71- 2,673,764.02-
0/01 TIME=	PERCENT UN REALIZED/ UTILIZED	49.328 97.978 277.208 207.018 73.578 156.918 31.298 47.028 100.128 100.128 192.088 84.138 80.398 98.108 78.558 41.048
RUN DATE= 06/30/01 ***********************************	ENCUMBRANCES	15, 458.83 15, 458.83 15, 458.83 00 00 251, 093.42 73,854.72 73,854.72 73,854.72 73,854.72 73,854.72 73,854.72
1(FD1) S1(ALL) RUN DATE= 06/30/01 TIME= 09.13.42 STARS DISTRICT ATTORNEY DEPARTMENT (202) REVENUES AND EXPENDITURES BY FUND REPORT PERIOD= 06/11/01-06/30/01 FY= 01 ************************************	NDITURES YEAR TO DATE	214.92 5,579.22 110,497.79 144,804.56 3,542.00 70,786.50 47,693.02 46,501.63 187,542.68 19,942.18 703,200.33 15,615.91 479,774.63 145,439.14 19,350.39 9,941,343.88 183,800.78 183,800.78 183,800.78 9,078,336.69- 135,304.29-
PP 1 (FD1) S1(ALL) PM OPEN PP CLOSED PY OPEN FICHE: 202 0202 0002 DISTRICT ATTORNEY DEPARTMENT (202) REVENUES AND EXPENDITURES BY FUND REPORT PERIOD= 06/11/01-06/30/01 FY= ***********************************	REVENUE/EXPENDITURES CURRENT PERIOD	
HI PP CHEN BE	**************************************	11,313.00 112,783.00 52,238.00 1,711.00 96,222.00 30,396.00 198,25.46 75,515.00 42,416.00 702,356.00 308,333.27 114,170.41 23,000.00 13,627,452.29 430,708.98 430,708.98 430,708.98 430,708.98
1DAFR830 1 000 0000 01 HI HI PP 06/30/01 (06.44) CYCLE 02886 PM OPEN 0 06/30/01 (06.44) CYCLE 02886 PM OPEN 0 0001 GENERAL FUND=PERCENT OF YEAR ELAPSED 100.00%	化乙烯二甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲甲	2 2510 CFD-FIRE HOSES 11,313.0 2 2545 SHERLFF/DA SPEC 112,783.0 2 2547 EDUCATION EXPEN 52,238.0 2 2547 EDUCATION EXPEN 52,238.0 2 2574 MEMBERSHIP DUES 1,711.0 2 2575 REIMBURSEMENT 0 30,396.0 2 2586 PRINTING AND RE 198,025.4 2 2551 TRANSPORTATION 75,515.0 2 2752 AUTOMOBILE MILE 702,346.0 2 2752 AUTOMOBILE MILE 702,356.0 2 2752 AUTOMOBILE MILE 702,356.0 2 2752 CARAGE AUTOMOBI 702,356.0 2 2752 CARAGE AUTOMOBI 702,356.0 2 2962 PC HARDWARE 114,170.4 2 2963 PC SOFTWARE 23,000.0 3 430,708.4 4 4300 EQUIPMENT 430.708.4 4 4300 REIMB - PROFESS 11,557,707.0 7 7300 REIMB - DEPARTM 3 299.698.0
1DAFR8330 1 00 06/30/01 (06 0 0*********************************	REV REV	08J 50BJ ************************************

			-		
RUN DATE= 06/30/01 TIME= 09.13.42 STARS VERSION 2.0 ***********************************	**************************************	REALIZED/ AVAILABLE ENCUMBRANCES UTILIZED BALANCE ************************************	3,408,331.78	6,489,505.47 3,081,173.69	3,408,331.78
/01 TIME:******	******* PERCENT	REALIZED/ UTILIZED *********	109.95%	52.80% 93.58%	109.95%
RUN DATE= 06/30	***************************************	ENCUMBRANCES (************************************	1,252,849.61-	.00 1,252,849.61	1,252,849.61-
1(FD1) S1(ALL.) CLOSED PY OPEN FICHE: 202 0202 DISTRICT ATTORNEY DEPARTMENT (202) REVENUES AND EXPENDITURES BY FUND REPORT PERIOD= 06/11/01-06/30/01 FY= 01	**************************************	TO DATE	36,419,705.44-	7,258,572.53	36,419,705.44-
DE CLOSED PY OPEN FICHE: 202 0202 DISTRICT ATTORNEY DEPARTMENT REVENUES AND EXPENDITURES BY REPORT PERIOD= 06/11/01-06/30/0)	**************************************	REVENUE/EXPENDITURES CURRENT PERIOD YEAR ************************************	46,516,91	789,419.95	46,516.91
HI PP 9886 PM OPEN PP 6	**************************************	ESTIMATED REVENUE/ ALLOTMENT ************************************	34,264,223.27-	13,748,078.00	34,264,223.27-
DAFR8330 1 000 0000 01 HI HI PP CLOSED PY OPEN FICHE: 202 0202 0001 O6/30/01 (06.44) CYCLE 02886 PM OPEN PRICT ATTORNEY DEPARTMENT (202) REVENUES AND EXPENDITURES BY FUND REVENUES AND EXPENDITURES BY FUND REPORT PERIOD= 06/11/01-06/30/01 FY=01)*************************************	· · · · · · · · · · · · · · · · · · ·	-*TOTAL EXPENDITORES 0*TOTAL 0001 FUND REVENUES OVER EXPENDITURES	OBUDGET UNIT RECAP: *TOTAL 0202 OFFICE OF THE REVENUES:	OEXPENDITORES O REVENUES OVER EXPENDITHRES

County of b....a Clara
COUNTYHIDE OMB A-87 - consolidated
Allocated Costs by Department

Schedule A.00. REVISED FY 1999 (continued)

ummary page

			,							
877'055'9\$	566,610	\$224,853	\$6,536,574	\$138,695	\$509,540	\$13,072	\$1,774,983	\$291,755	\$2,787	posed costs
107,237	019'99	216,625	6,411,128 Y2k) 125,446	138, 695	471,906 37,634	6,058	71,626	242,386	2,787	t w/Roll Fwd ustments
1,107,947	\$66,610	\$222,197 (5,572)	\$6,611,713 (200,585)	\$138,695	\$612,884 (140,978)	\$297 (291	\$1,670,548	\$379,194	\$2,787	al Allocated l Forward
	 		H	. 1) 1 1 1 1 1		. ! 		-	Charges
23,178		1,776	16,704		6,371	1,633	13,806	8,690		CJIC er Services
69,262		45,763	298,499		18,718		110,239			Digatching
2,286,094			57,978		908	33,139	727,888	8,469		Facilities
1,730,366		75,764	32,32	2,859	9,773	15,369	55,785	76,001	•	GSA-Services
22,730	·	5,654	188,170	•	8,625	788	6,870	2,877		Co. Counsel
160,2			169,586	80,863	30,635	70,762				Purchasing
27,454		2,218	24,074	164	5,204	2,400	11,705	130,503		ESA
319,501		21,741	377,715	٠.	109,524	21 882	34,042			Intrnl Audit
 		17,00	318,090	54,809	71,668	13,486	100,478	75,808	2,787	Controller
188,517	5.045	31,183	13,717		35,886	6,442	91,245	23,344		Bdgt & Anlys
		2,688	40,989		12,297	2,291	23,403	16.131		
17,226	61,565	1	544		20,296		45,092	2,458	•	ic Ctr Park
		•	174,714		19,117	104,828	31,084			ipment Use
\$297,661 136,785		\$15,001	\$764,132		\$153,494	\$24,039	\$199,428		·	lding Use
Sheriff	SysWide	210 Pretriat Svc	208 Sup Crt Exc	205 Crt Conflict	204 Public Defen	203 DA Crime Lab	202 DA Admin	200 DA Family	710 Park Histori	ral Svc
c c				-				·		

				•	
* 51*	1:38		E85	FAMILY SUPPORT OFFICER II	46.6B
		OR	E86	FAMILY SUPPORT OFFICER I	43.6B
* 87*	68		F14	LEGAL CLERK	43.1B
	:	OR	F16	LEGAL CLERK TRAINEE	42.1B
	1		G13	DEPT INFO SYS SPEC II	45.0A
r	. 1		G13 ·	DEPT INFO SYS SPEC II	45.0A
		OR	G39	DEPT INFO SYS SPEC I	43.0A
•	1		G19	DEPT INFO SYS COORD	41.7A
•	· 1		G39 ·	DEPT INFO SYS SPEC I	43.0A
		OR	G40	DEPT INFO SYS ANALYST-715	51.6B
	2		G40	DEPT INFO SYS ANALYST-715	51.6B
• • • •		OR	G41	DEPT INFO SYS ANALYST ASC-715	47.6B
	6	•	G50	INFORMATION SYS TECH II	47.6B
		OR	G51	INFORMATION SYS TECH I	43.6B
	12		G73	SHERIFF TECHNICIAN	39.5B
	1		Ġ81	STOREKEEPER	37.9B
	1		н18	JANITOR	36.8B
* 40* 42*	19		U20	ATTORNEY IV-DISTRICT ATTORNEY	39.1I
		OR	U21	ATTORNEY III-DISTRICT ATTORNEY	34.3I
		OR	U24	ATTORNEY II-DISTRICT ATTORNEY	29.9I
		OR	U25	ATTORNEY I-DİSTRICT ATTORNEY	25.9I
	. 1		V30 .	FAMILY SUPPORT COLLECTIONS OFC	43.1B
• • • • •	1		V 75	CRIMINAL INVESTIGATOR III	23.4D
		OR	V76	CRIMINAL INVESTIGATOR II	20.0D
	3 ,		V76	CRIMINAL INVESTIGATOR II	20.0D
		OR	V77	CRIMINAL INVESTIGATOR I	17.9D
•		OR	V88	INVESTIGATOR ASSISTANT	12.0D
	3		V76	CRIMINAL INVESTIGATOR II	20.0D
		OR	V77	CRIMINAL INVESTIGATOR I	17.9D
	2		W13	CRIMINAL INVESTIGATOR II-U	20.0D
•		OR	W14	CRIMINAL INVESTIGATOR I-U	17.9D
	5		¥27	EMPLOYMENT COUNSELOR	49.9 B
	•	OR	Y28	EMPLOYMENT TECHNICIAN II	45.5B
		OR	¥29	EMPLOYMENT TECHNICIAN I	42.4B
	•				
	•				

SECTION	24	DISTRICT	ATTORNEY	- 202	Positions Total FTE
					468.0 467.5
· Foot		No. of	Class		·
Note		Pos.	Code		Range
		1 .	B1P	MGMT ANALYST	39.5A
		· OR	B1R	ASSOC MGMT ANALYST B	35.7A
		OR	B1T.	ASSOC MGMT ANALYST A	32.6A
		1	B2P	ADMIN SUPPORT OFFICER II	37.7A
		. OR	B2R	ADMIN SUPPORT OFFICER I	36.4A
:		1 .	B3N	PROGRAM MGR II	44.0A
		1	B3P	PROGRAM MGR I	41.7A
		1	в78	ACCOUNTANT II	46.9B
		OR	B80 ·	ACCOUNTANT AUDITOR APPRAISE	R 44.4B
		3	D05	SUPV LEGAL CLERK	36.5A
		4	D11	TRANSCRIPTIONIST	38.4B
		3	D17	RECEPTIONIST	38.4B

· 133

. - 2 -

Santa Uara Co

Footnote #Of Class

Pos. Code

Salary (Bi-weekly)

		1	A2X	Chief of Correction (U) **	5305.95 F
		1		Assistant Chief of Correction (U)	4208.56
(5	١٨	<u> </u>		Correctional Captain	3928.64
. (2	-)	1		Administrative Services Manager - Correction	3705.20
		1	UUU	Maillim Paratic Derives 1111110	4

1	A59	District Attorney (U) (202) *	6856.08 F
1	Λ61	Chief Asst District Attorney (U) (202)	5905.84
Ι.	VCU	Assistant District Attorney (202)	5480.16
6	Abu	Assistant District Attorney (202)	5480.16
1	B71	Assistant District Attorney - Family Support (200)	4007.28
1.	V71	Chief Investigator, District Attorney (202)	3705.20
1	B08	District Attorney Administrator (202)	••
1	V63	Director of the Crime Laboratory (203)	3528.72
1	B2K	Administrative Services Manager III (202)	3263.68

1	A10	Deputy County Executive (130) *	5/60. 4 0
1	A 35	Human Resources Director (130)	4293.20
1	A.45	1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T	3705.20
1	A47	Dir, Equal Opportunity and Employee	3705.20
1	AIN	Director, Risk Management (132)	3263.68
1	A41	Human Resources Operations Manager (130)	3263.68
1	A1Q	Financial and Administrative Svs Manager (130)	
1	A37	Labor Relations Manager (130)	3263.68
1	V01	Manager, Workers' Compensation Division (132)	3216.24
1	Λ 81	Administrator, Executive Recruitment Services (130)	3155.04

	4		V88	INVESTIGATOR ASSISTANT	12.0D
	9		W13	CRIMINAL INVESTIGATOR II-U	20.0D
	-	OR	W14	CRIMINAL INVESTIGATOR I-U	17.9D
		OR	W21	INVESTIGATOR ASSISTANT-U	12.0D
		010	W13	CRIMINAL INVESTIGATOR II-U	20.0D
	-	OR	W14	CRIMINAL INVESTIGATOR I-U	17.90
	3	OR.	W21	INVESTIGATOR ASSISTANT-U	12.0D
	3 2		W21 W32	ATTORNEY IV-DISTRICT ATTY-U	39.1I
* 40* 42*	. 4	0.70		ATTORNEY III-DISTRICT ATTY-U	34.3I
	-	OR	W33	ATTORNEY II-DISTRICT ATTY-U	29.91
•		OR	W3 4	ATTORNEY I-DISTRICT ATTORNEY-U	25.91
	_	OR	W35	CONFIDENTIAL SECRETARY-ACE-U	15.3XY
* 81*	1		W51		47.7B
•	, 2.		W70	SR PARALEGAL-U	45.7B
		.OR	M03	PARALEGAL-U	20.4C
	. 3		Y3C	SOCIAL WORKER III	18.3C
		. OR	Y3B	SOCIAL WORKER II	10.30

SECTION 25	D.A. LAB	OF CRIMI	NALISTICS - 203	Positions Total	FTE .
				49.0	49.0
Foot	No. of	Class	•		
Note '	Pos.	Code		Range	
	1	C76	OFFICE MGMT COORD	36.0A	
•	1	D27	SECRETARY II-STENO	43.4B	
	OR		SECRETARY I-W/O/STENO	41.5B	
•	1	D36	ADVANCED CLERK TYPIST	. 39.1B	•
	1	D97	ACCOUNT CLERK II	38.6B	•
	ÓR		ACCOUNT CLERK I	36.7B	
	2	F38	JUSTICE SYSTEMS CLERK I	39.5B	
	2	G73	SHERIFF TECHNICIAN	39.5B	
	1	J39	PHOTOGRAPHER	42.0B	
	1	J45	GRAPHIC DESIGNER II	45.7B	
	OR		GRAPHIC DESIGNER I	42.7B	
•	7	R72 ·	TOXICOLOGIST III	50.2B	
•	OF		TOXICOLOGIST II	48,0B	
	OF	R91	TOXICOLGIST I	44.3B	
* 16*	2	R75	LABORATORY ASSISTANT	37.4B	
2 4 .	1	U67	CRIMINALIST III-U	53.0B	
	OI	R U68	CRIMINALIST II-U	50.0B	
	OI	R บ70	CRIMINALIST I-U	47.0B	•
	5	V39	SUPV CRIMINALIST	44.0A	
	1	V66	ASST CRIME LABORATORY DIR	. 46.1A	•
	23	V67	CRIMINALIST III	53.0B	
		R V68	CRIMINALIST II	50.0B	
	-	R V69	CRIMINALIST I	47.0B	

	1	•	D27 ~		SECREȚARY II-STENO	43.4B
		OR	D28		SECRETARY I-W/O/STENO	41.5B
	1		D28		SECRETARY I-W/O/STENO	41.5B
	31		D36		ADVANCED CLERK TYPIST	39.1B
* 16*126*	3		D39		CLERK TYPIST	36.5B
		OR	D40		OFFICE CLERK	35.4B
* 16*126*	5		D40		OFFICE CLERK	35.4B
	1		D41		LAW ENFORCEMENT RECORDS SUPV	39.6A
•	2		D64		SUPV LEGAL SECRETARY I	37.1A
52	29		D66-		LEGAL SECRETARY II-W/O/SH	45.8B
		OR	D70		LEGAL SECRETARY I-W/O/SH	43.8B
•		OR	D74		LEGAL SECRETARY TRAINEE-W/O/SH	39.4B
·	. 1		D68		PERSONNEL SERVICES CLERK-ACE	31.2A
		OR	D39		CLERK TYPIST ·	36.5B
	1		D68		PERSONNEL SERVICES CLERK-ACE	31.2A
		OR	D36'		ADVANCED CLERK TYPIST	39.1B
		OR	D39		CLERK TYPIST	36.5B
•	1		D96	٠	ACCOUNTANT ASSISTANT	40.7B
	3		D97		ACCOUNT CLERK II	38.6B
126	2		E28		MESSENGER DRIVER	37.4B
· ****	26		F14	•	LEGAL CLERK	43.1B
		OR ·	F16			42.1B
	. 6		F38		JUSTICE SYSTEMS CLERK I	39.5B
117	б		G73		SHERIFF TECHNICIAN	39.5B
117	1.	(half) G73		SHERIFF TECHNICIAN	39.5B
	1	•	G81		STOREKEEPER	37.9B
	2		н17		UTILITY WORKER	38.4B
•	1		J45		GRAPHIC DESIGNER II	45.7B
	_	OR ·	J46		GRAPHIC DESIGNER I	42.7B
	1		Q41		LEGAL CLERK-U	43.1B
		OR	Q43		LEGAL CLERK TRAINEE-U	43.1B
	1		Q60		. ADVANCED CLERK TYPIST-U	39.1B
		OR	Q64		OFFICE CLERK-U	35.4B
	1	•	Q62		CLERK TYPIST-U	36.5B
•		OR	Q64		OFFICE CLERK-U	35.4B
	2		Q64		OFFICE CLERK-U	35.4B
* 40* 42*103*	187		U20		ATTORNEY IV-DISTRICT ATTORNEY	·39.1I
,		OR	U21		ATTORNEY III-DISTRICT ATTORNEY	34.3I
		OR	U24		ATTORNEY II-DISTRICT ATTORNEY	29.91
		OR	U25		ATTORNEY I-DISTRICT ATTORNEY	25.9I
•	1		V22	•	CONSUMER AFFAIRS INVEST II	43.1B
	_	OR	V25		CONSUMER AFFAIRS INVEST I	41.8B
	1		V23		CONSUMER AFFAIRS COORD	38.1A
* 95*	38		V61		WELFARE INVESTIGATOR SPEC	20.0D
		. OR	V83		WELFARE INVESTIGATOR	18.5D
•		OR	V88		INVESTIGATOR ASSISTANT	12.0D
	16	010	V73		SR PARALEGAL	47.7B
•		OR	V74		PARALEGAL	45.7B
109	. 7	OIL	V75		CRIMINAL INVESTIGATOR III	23.4D
	•	OR	V76		CRIMINAL INVESTIGATOR II	20.0D
* 96*	48		V76		CRIMINAL INVESTIGATOR II	20.0D
<i>9</i> 0"	40.	OR	V77		CRIMINAL INVESTIGATOR I	17.9D
•						12.0D
* 96*	4	OR	V88		INVESTIGATOR ASSISTANT	20.0D
יסע יי	1.		V76		CRIMINAL INVESTIGATOR II	
		OR	V77		CRIMINAL INVESTIGATOR I	17.9D

VERSION 3.0) RUN DATER 06/28/01 TIMER 12.56.57 STARS 9 \$2(3832 DAFR0970 I 000 0000 02 DIST SPL2 CP (***) (***) (***) \$1(06/27/01 (20.34) CYCLE 02881 PM CLOSED PP CLOSED PY CLGSEDFICHE: 202 202 COUNTY OF SANTA CLARA

103 TOTAL 2000-200 1192/1199 MORKERS PERS 1198 1397/1398 1197 FICA 1391 1001/1234/2XXX OTHER 1196 OVERTIME OTHER EARNINGS BENEFITS INSURANCE 1196 1183 PAYROLL INTERFACE REPORT PAY PERIOD END DATE 06/24/01 1193/1195/1491 1191 DISTRICT ATTORNEY DEPARTMENT REGULAR PAY 1185/1187 ADMINISTRATIVE SERVICES. ECLS 202 **DEPARTMENT:** EMPLOYEE

3,684.88 2,323.39 1,815.35 1,837.75 2,012.73 2,975.80 1,869.30 2,064.09 7,057.52 2,467.39 2,260.78 1,058.73 2,514.49 2,505.17 2,730.37 2,405.31 7,027.03 2,080.38 1,759.41 2,375.88 2,172.07 2,414.56 1,453.09 2,044.46 3,365,33 2,553.44 2,420.90 2,141.73 1,760.20 3,872.45 1,505.03 2,610.77 10.66 57.29 89.09 34.68 28.73 33.27 27.16 23.59 47.17 25.20 21.37 12.82 20.19 26.79 47.17 27.15 20.19 20.87 19.92 25.20 24.04 27.38 27.32 16.02 43.27 17.65 31.64 38.49 26.41 108.11 91.03 52.88 129.65 85.76 115.18 206.07 85.76 88.79 95.08 123.85 392.97 120.55 150.33 144.10 116.81 141.03 100.94 84.53 132.33 206.07 43.25 108.11 123.85 392.97 76.98 0.00 142.38 120.42 95.08 74.43 129.65 113.49 102.90 117.51 117.51 67.17 113.49 108.11 88.79 128.68 98.39 101.70 108.58 51.93 136.41 162.14 117.12 98.39 150.54 133.08 114.99 215.16 122.82 104.15 62.46 187.51 97.04 434.12 168,95 154.15 108.57 101.71 150.87 86.01 154.18 117.13 90.24 229.87 122.80 125.30 210,86 128.69 78.07 158.79 324,85 296.95 366.85 399.25 222.55 1114.19 399.25 399.25 399.25 396.91 271.33 399.25 435.97 396.97 202.62 399.25 296.95 222.55 231.98 277.02 466.46 399.25 399.25 805.03 399.25 399.25 222.55 202.55 324.85 271.33 396.97 571.85 391.57 399.25 202,62 596.97 403.25 396.97 379.32 0.00 129.55 0.00 00.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.00 0.00 00.00 0.00 0.00 00.0 0.00 41.54 0.00 0.00 0.00 45.17 00,0 0000 538.07 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 827.36 0.00 0.00 230.15 0.00 0.00 0.00 1,268.56 1,419.28 1,348.56 1,739.68 1,563.86 2,208.56 1,124.32 1,706.40 3,004.80 1,286.16 1,329.44 1,548.28 5,674.88 1,268.56 1,951.38 816.38 1,286.16 678.92 ,531.04 1,913.12 ,329.44 ,682.24 1,739.68 2,011.12 1,502.96 3,004.80 1,739.68 A60 D36 D97 CABAHUG,VIRGINIA PATINDOL CAMPBELL,CHRISTINE CRAWFORD, VERONICA SOUSA DAVIES, DAVID NORCLIFFE DA SILVA, JOAN MARGARET ARMOUR, JULIAN PATRICK ALLEN,ERICA L. ALLMAND,JENNIFER HILI CARREON JR., ALFRED CASIA-MANALO, LETICIA CECIL, CHRISTOPHER K CARR, KATHLENE RAYE CARDOZA, CLAUDIA L. COLLINS, ANTHONY D. FAHRENHOLZ, THOMAS CORDONA, CHRISTINA ALCARAZ,BRENDA LEE ARBLASTER, COLIN J. CORDOVA JR, JOSE T CRITTENDEN, DENISE BUENO, NICOLE ELEN ERNANDEZ, MICHAEL ANTUZZI, SUZETTE C. ALVARADO, BERTHA D CLAUS, PETER LUKE DECOSTA, JANICE L AMADOR, CHRISTINE FERGUSON, OLIVIA BALANCE, CAROLINA DOMINICK, TRINA BODAGHI, JAKLIN COHEN, MYRNA S DIAZ, VICTORIA DISETH, GLENDA AMATO, DONNA D. BEAUDOIN, TINA DIMED, MARY L BUI, QUANG T. BALES, ALAN R CRUZ,RITA D. BODAGHI, NOEL BUUCK, LISA CHIANG, BIN 141 13 7

(***) (***) (***) (***) (***) S1() S2() RUN DATE= 06/28/01 TIME= 12.56.57 STARS ដ DAFR8970 1 000 0000 02 DIST SPL2

ТОТО БИО DATE 06/24/01 ТОТО БИО DATE 06/24/01 ТОТО БИО DATE 06/24/01 ТОТО В В В В В В В В В В В В В В В В В В		06/27/01 (20.34) C	CYCLE 02881 P	PM CLOSED PP CLUSED	_	FT LLUSEUFICHE: 202 202 COUNTY OF SANTA CLARA PAYROLL INTERFACE REPORT	CLARA CLARA ACE REPORT						
Properties Pro						PAY PERIOD END I	JATE 06/2	4/01	RRKKKKKK	*********	***************************************	PAGE 104	
PRINCE SUC		****************	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	CXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		**************************************	***	****	**************************************				
Fig. 1995 Heat of the control of		DEPARTMENT: 202 INDEX: 5832	DISIRICI ALLU ADMINISTRATIV	JRNET DEFARIT	ENI				***************************************	XXXXXXXXX	***************************************	*****	
EMPLOYEE		***************************************	XXXXXXXXXXXX	CXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*******	***************************************	***	***************************************	1397/1398	***************************************	1192/1199		
FULTON, MICHELLE J		EMPLOYEE	ECLS						1197 FTCA	1198 PERS	WORKERS	TOTAL	
FULTON, MACHELE J D73 1,591.64 0.00 0.00 0.113 151.29 054.00 113.4 1		**************	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	***************************************	OVEK! INE	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	********	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	********	XXXXXXX	*****	*****	
FULLON MATCHELE 10.22 1.527.75 0.00						6	00.0	41.13	54.29	45.40	11.14	86160	
ONTECTIONS AND THE TOTAL STATES TO TO THE TOTAL STATES TO THE TOTA			6/3	1.351.54	90.0	00.0	0.0	111.33	105.89	90.34	21.75	1,680.83	
AMPRILLED 1, 1, 665, 56 240, 68 0, 00		GAL, SUZANA GALI ARDO, MARTHA	QZQ	2,074.36	0.00	41.54	00.0	324.85	161.87	143,84	33.22	2,779,68	-
Charles Char		GALLEGO, ELMA	F16	1,605.36	240.80	0.00	0.00	599.25	141.25	147.03	46.35	3,662.32	
Charles Char			Y3C	2,447.09	504.71	00.0	000	324.85	88.37	76.59	18.14	1,663.15	
CONTEXT, MAY HICHELE F194 1,682.2 4 15.77 0.00 0.00 227.62 94.26 13.79 27.105 13.49 13.4			F14	1,701.68	00.0	00.0	0.00	222,55	130.18	114.85	26.72	2,195.98	
COUNTEX, CANDINGE F. 754 1, 149 26		GETSLA, ANN MICHELLE	D39	1,232.24	0.00	00.0	0	399.25	94.26	113.69	27.06	2,196.07	
COMPLY, SATISTA COMPLY, SATISTA COMPLY, SATISTA COMPLY, SATISTA COMPLY, SATISTA COMPLY, SATISTA COMPLAY CATALANTA COMPL		GOMEZ, LURDES E	F14		15.77	0.00		296.95	111.75	97.99	22.93	1,990.44	,
COULARY OLLVYA		GOMEZ, SANDRA	F 58	ľ	269.27	00.00	00.0	202.62	120.77	88.79	24.79	2,015.68	
A CHUBES, CARGLTHE CHAN DIO 1,000 0,00 9,054 45,19 61,150 1,000 A CHUBES, CARGLTHE CHAN DIO 1,020,48 0,00 0,00 99,54 47,19 61,54 1,17 A CHUZEG, AMBREA DIO 1,569,92 1,98,16 0,00 0,00 27,13 1,13 26,18 1,17 26,17 1,13 26,11 1,13 26,18 1,13 26,18 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,13 26,11 1,14 26,11 1,14 26,11 1,14 26,11 1,14 26,11 1,14 26,11 1,14 26,11 1,14 26,11 1,14 26,11		GORDON, PAIST A.	F14		0.00	00.0	0.00	00.00	64.34	00.0	13.21	918.67	
CUZTACTA TONDER H. D11 397.34 0.00 0.00 0.00 226.55 126.96 111.70 26.11	1	GRUBBS, CAROLINE CHAN	D40		0.00	00.0	0.00	146.94	83.04	91.79	17.04	1,187,64	
STATESTIAN Colon	4	GUZICKÍ, ANDREA M.	110	Ī	0,00	0.00	0,00	99.54	120 67	101.42	26.82	2,366.26	
HARTEN EACH KAY D40 1,771.92	2	GUZICKI, TONI L.	070		198.18	3.5		226.55	126.96	111.90	26.11	2,151.12	
HARTSTANDER HARTSTANDER		GUZMAN,RINA	050		21.97	0.00	0.00	271.33	91.33	77.76	18.75	1,653.06	
HENDRECKSIN_CINNY SEELEY					230.15	45.17	0.00	396.97	154.15	120.42	51.64	2,718,18	
HERNANDEZ, CHRISTINE H. F74 1,592.62 86.17 0.00 0.00 599.25 135.49 114.65 27.46 HERNANDEZ, CHRISTINE H. F74 1,592.62 86.17 0.00 0.00 10.00 1222.15 135.49 114.65 25.80 140.61 1.754.48 0.00 0.00 0.00 17.69 134.95 113.79 20.50 1.00 1.00 1.00 1.00 1.76.48 113.75 1.76.48 0.00 0.00 0.00 17.69 134.98 119.24 27.71 140.61 1.764.48 0.00 0.00 0.00 17.69 134.99 134.99 20.50 1.30.49 1.76.49 1.764.48 0.00 0.00 0.00 17.69 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 13.84 113.74 1.77.70 1.76.49 1		HENDRICKSON, CINDY SEI			0.00	0.00	0.0	322.67	טים קר אר	00.0	23.22	2,105.53	
HENNANDEZ, SYLVATA D68 1,546,166 0.00 0.00 0.00 194,55 123.25 103.96 25.30 HENNANDEZ, SYLVATA D68 1,546,166 0.00 0.00 0.00 299.75 13.0 19.9 20.50 10.50 10.00 0.00 299.75 13.49 26.55 10.59 10.50 10.50 10.00 0.00 299.75 13.49 26.52 13.49 10.50 10.00 0.00 299.75 13.49 26.52 13.49 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.49 26.52 13.69 13.6		HERNANDEZ, CHRISTINE			86.17			399.25	133.84	114.85	27.46	2,424.94	
HOLEUL, CLED T HOLE		HERNANDEZ, JOEL	F14	1.546.16	ř		0.00	194.55	123.25	103.96	25.30	1,995.22	
HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL, CLEO T HOWELL HOLD BY ALS. 86 0.00 0.00 0.00 376.96 123.49 26.65 10.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			673	1	73.93		0,00	222,55	56.99	81.99	20,50	1,731.14	
HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, KAREN KAY HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HANDELL HABURINIA HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, CARGARINE HUGGINS, HUGGINS HUGGINS HUGGINS, HUGGINS HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGINS, HUGGINS HUGGI	4 Å		990 1		0,00		96	399.25	134,98	113,44	26.82	2,302.11	
D74 1,547.03 115.57 43.77 0.00 376.90 130.55 106.93 26.79 D40 589.89 0.00	1 14	HUGGINS, KAREN KAY			0.00		0.00	171.69	31.81	24.84	6.53	650.75	
D40 \$89.89 0.00 0.00 435.69 104.16 475.66 1076.72 1075.66 1076.72 1076.72 1076.72 1076.72 1076.72 1076.02 1076.03 1076.03 1076.03 1076.03 1076.73 105.74 105.74 105.04 D36 1,155.20 0.00 0.00 0.00 144.52 97.51 80.40 20.01 D36 1,259.44 0.00 0.00 0.00 144.52 97.51 80.40 20.01 D36 1,329.44 0.00 0.00 0.00 222.55 101.69 88.77 76.59 18.14 D36 1,329.44 0.00 0.00 0.00 222.55 101.69 88.77 20.87 A60 5,646.64 <td< td=""><td></td><td>JACQUES, ELEANOR CONT.</td><td></td><td> -</td><td></td><td>4</td><td>0.00</td><td>376.90</td><td>130.53</td><td>106.93</td><td>26.79</td><td>2,347.52</td><td></td></td<>		JACQUES, ELEANOR CONT.		-		4	0.00	376.90	130.53	106.93	26.79	2,347.52	
A59 7,183.01 0.00 0.00 253.67 153.53 120.42 37.67 A61 6,96,16 6.00 0.00 281.67 104.33 464.04 105.05 A61 6,96,16 0.00 0.00 0.00 0.00 104.53 464.04 105.05 D56 1,209.60 0.00 0.00 0.00 144.52 97.51 80.40 20.01 D56 1,155.20 0.00 0.00 0.00 144.52 97.51 80.40 20.01 D56 1,155.20 0.00 0.00 0.00 222.55 101.69 88.79 20.87 D56 1,529.44 0.00 0.00 0.00 222.55 101.69 88.79 20.87 D56 1,529.44 0.00 0.00 0.00 222.55 101.69 88.79 20.87 D56 1,544.00 0.00 0.00 0.00 222.56 113.49 27.20 D56 1,645.20 0.00		JOHNSON, STEPHEN T.			00.00		0.0	00.0	29.82 31.80.	00.00	6.12	425.65	
A61 6,690.16 0.00 0.00 453.69 104.35 464.04 105.03 UZ5 2,255.84 0.00 0.00 281.67 172.57 109.74 35.42 UZ5 2,255.84 0.00 0.00 0.00 144.52 97.51 80.40 20.01 D36 1,155.20 0.00 0.00 0.00 222.55 101.69 88.77 76.59 18.14 D36 1,155.20 0.00 0.00 0.00 222.55 101.69 88.79 20.87 A60 5,646.64 0.00 0.00 0.00 164.81 49.25 40.80 10.11 UZ4 2,764.00 0.00 0.00 164.84 49.25 40.80 10.11 UZ4 2,764.00 0.00 0.00 283.96 211.44 135.15 45.39 B36 1,539.64 0.00 0.00 0.00 286.95 113.43 97.99 22.36 B36 1,419.30 0.00 </td <td></td> <td>KENNEDY, GEORGE WENDE</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>271.33</td> <td>183.53</td> <td>120.42</td> <td>37.67</td> <td>3,012.04</td> <td>•</td>		KENNEDY, GEORGE WENDE					0.00	271.33	183.53	120.42	37.67	3,012.04	•
U25 2,255.84 0.00 0.00 281.67 172.57 109.74 35.42 D36 1,209.60 0.00 0.00 144.52 97.51 80.40 20.01 D36 1,155.20 0.00 0.00 0.00 222.55 101.69 88.37 76.59 18.14 A60 5,646.64 0.00 0.00 0.00 222.55 101.69 88.65 20.87 A60 5,646.64 0.00 0.00 0.00 144.55 431.96 590.99 88.65 A60 5,646.64 0.00 0.00 0.00 144.92 49.25 40.80 10.11 UZ4 2,646.64 0.00 0.00 0.00 222.55 49.25 40.80 10.11 UZ4 2,646.64 0.00 0.00 0.00 283.96 211.44 135.15 45.39 D36 1,582.24 50.47 0.00 0.00 296.95 182.44 113.49 27.20 D36		KIITY PAULA	A61				00.0	433.69	104.33	464.04	105.03	7,797.25	
NSON D36 1,209.60 0.00 0.00 144.52 97.51 00.40 20.00 18.14 52.0 15.59 18.14 6.59 18.14 6.50 15.29.44 0.00 0.00 0.00 222.55 101.69 88.79 20.87 6.59 18.14 6.50 15.546.64 0.00 0.00 0.00 1643.69 451.96 590.99 88.65 12.646.64 0.00 0.00 0.00 1643.69 451.96 40.80 10.11 10.11 22.54 10.00 0.00 0.00 283.96 211.44 135.15 49 27.20 10.10 10.		KWOK, CHRISTOPHER W.	UZS		-	•	00.0	281.67	172.57	109.74	35.42	2,655.24 1 EEO 06	-
JOHNSON D36 1,155,20 0.00 0.00 222.55 101.69 88.79 20.87 H A60 5,646.64 0.00 0.00 0.00 431.96 390.99 88.65 H D36 1,529.44 0.00 0.00 0.00 164.81 49.25 40.80 10.11 H D36 5,645.64 0.00 0.00 0.00 283.96 211.44 135.15 45.59 T U24 2,764.00 0.00 0.00 296.95 135.54 113.49 27.20 R D36 1,592.64 0.00 0.00 296.95 135.54 113.49 27.20 R D36 1,039.68 0.00 0.00 0.00 296.95 135.64 113.49 27.20 F38 1,419.30 0.00 0.00 0.00 357.85 111.75 97.99 22.93 INIA B70 1,739.68 0.00 0.00 328.95 133.09 1		KWON, HO-YEON	•		-	96	9.0	. 144.52 200 25	88 37	76.59	18.14	1,737,55	
H A60 5,646,64 0.00 0.00 0.00 433,69 431.96 390.99 88.65 H A60 5,646,64 0.00 0.00 0.00 164.81 49.25 40.80 10.11 D36 643.80 0.00 0.00 0.00 283.96 211.44 135.15 43.59 R D36 1,682.24 50.47 0.00 0.00 296.95 132.54 113.49 27.20 R D36 1,392.64 0.00 0.00 0.00 357.85 106.54 93.21 22.38 R D36 1,039.68 0.00 0.00 0.00 357.85 106.54 93.21 22.38 INIA D70 1,739.68 0.00 0.00 328.95 111.75 97.99 22.93 HARY H51 2,342.64 0.00 0.00 0.00 356.95 1133.09 117.51 27.82 ATHERINE D11 1,348.56 0.00 0.00 0.00 222.55 103.16 99.13 21.17				i			0.00	222.55	101.69	88.79	20.87	1,763.34	-
H. D36 643.80 0.00 0.00 164.81 49.25 40.80 10.11 T. U24 2,764.00 0.00 0.00 0.00 283.96 211.44 135.15 43.59 R D36 1,682.24 50.47 0.00 2.00 296.95 132.54 113.49 27.20 R D36 1,039.64 0.00 0.00 357.85 106.54 93.21 22.38 R L D36 1,039.68 0.00 41.54 0.00 359.25 111.75 97.99 22.93 INIA D70 1,739.68 0.00 0.00 328.95 133.09 117.51 27.82 HARY H51 2,342.64 0.00 0.00 396.97 179.22 159.71 36.78 ATHERINE D11 1,348.56 0.00 0.00 2.22.55 103.16 90.13 21.17			A60				0.00	433.69	431.96	390.99	88.65	6,991.93	
T, U24 2,764.00 0.00 0.00 285.96 21.44 135.49 27.20 R F14 1,682.24 50.47 0.00 0.00 296.95 135.54 113.49 27.20 R D36 1,592.64 0.00 0.00 0.00 357.85 106.54 93.21 22.36 R F36 1,039.68 0.00 0.00 41.54 0.00 359.25 111.75 97.99 22.93 INIA D70 1,739.68 0.00 0.00 328.95 133.09 117.51 27.82 HARY H51 2,342.64 0.00 0.00 396.97 179.22 159.71 36.78 ATHERINE D11 1,340.56 0.00 0.00 222.55 103.16 90.15 21.17			D36		00.0	•	0.00	164.81	49.25	40.80	10.11	908.// x 647 94	
F14 1,682.24 50.47 0.00 0.00 257.85 106.54 93.21 22.38 R D36 1,392.64 0.00 0.00 357.85 106.54 93.21 22.38 R L D36 1,039.68 0.00 0.00 359.25 11.75 97.99 22.93 INIA D70 1,739.68 0.00 0.00 328.95 133.09 117.51 27.82 HARY W51 2,342.64 0.00 0.00 396.97 179.22 159.71 36.78 ATHERINE D11 1,348.56 0.00 0.00 222.55 103.16 90.15 21.17		LICCARDO, SAMUEL T.	UZ¢	- {	0.00	֓֟֟֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֟֓֓֓֓֓֓֓֓֓֓֓֓֓֓	0.00	283.90	17.5 54	67.661	27.20	2.302.89	-
R L D36 1,572.67 0.00 0.00 0.00 0.00 79.53 0.00 16.53 0.00 16.53 0.00 16.53 0.00 16.53 0.00 16.53 0.00 16.53 0.00 16.53 0.00 0.00 0.00 22.93 0.00 1,739.68 0.00 0.00 0.00 328.95 133.09 117.51 27.82 0.78		LONG, MARTHA A	FIG		74.05	<i>-</i>		357.85	106.54	93.21	22.38	1,972.62	
F38 1,419.30 0.00 41.54 0.00 399.25 111.75 97.99 22.93 D70 1,739.68 0.00 0.00 0.00 328.95 133.09 117.51 27.82 H51 2,342.64 0.00 0.00 0.00 396.97 179.22 159.71 36.78 D11 1,348.56 0.00 0.00 0.00 222.55 103.16 90.13 21.17		ح ≥	030		0.0		0.00	00.0	79.53	0.00	16.33	1,135.54	-
D70 1,739.68 0.00 0.00 0.00 528.95 155.09 11.51 2.54.78 15.51 36.78 D11 1,548.56 0.00 0.00 0.00 222.55 103.16 90.13 21.17		LUU,KRISTINA N	F3(0.00		0.00	399.25	111.75	97.99	22.93	2,092.76	
W51 2,342.64 0.00 0.00 0.00 598.97 17.22 157.12 21.17 D11 1,348.56 0.00 0.00 0.00 222.55 103.16 90.13 21.17		MALDONADO, VIRGINIA			00.0		0,0	328.95	155.09	150 71	76.12	X.115.32	
DIT. 1,598.56 U.U. D.U. D.U. D.U. D.U. D.U. D.U. D.U		HARTINEZ, JOANN HARY			0.0	~ •	9.0	396.97	103.16	90.13	21.17	1,785.57	
		MCADAMS, NARY CATHER			>	>	> >	1	i i	i i	:		

) S2(·) RUN DATE= 06/28/01 TIME= 12,56.57 STARS 3832 VERSION 3.0 DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) \$1{ 06/27/01 (20.34) CYCLE 02881 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 COUNTY OF SANTA CLARA

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	AGE 105	,	XXXXXXX	TOTAL	жжжжжж	2,465.13	2,511.16	1,236.24	2,880.86	1,635.26	2,389.68	1,677.34	1,896.12	2,072.05	1,056.67	2,036.22	3,752.19	3,636.45	1,713.06	2,228.12	2,749.06	1.836.79	2,651.98	2,288.42	2,350.08	1,492.50	FR7.01	2,080.75	2,234.88	145.78	1,591.65	31.53	2,383,24	1,944.47	1,119,82	74.101.4	7 004 80	2,285,24	2,816,17	1,798.50	2,329.36	1,832.54	2,013.50
	KKKKKKK		XXXXXXXXX	1192/1199 Workers Comp	********	27.97	30,09	14.15	35.42	18.14	27.02	19.05	22.93	24.04	15.19	23.17	47.24	47.24	20.19	24.95	31.80	21.86	30.69	27.97	26.41	19,00	A 80	24.50	24.86	0.00	15.98	0.45	28.24	20.96	16.10	13.11	24.01	X0.31	32.71	18.99	27.86	19.45	21.86
-	*****		EXXXXXXXX	1198 PERS	*********	120.42	120.55	58.80	109.74	76.59	113.49	80.67	97.99	102.90	99.67	99.06	255.72	255.72	85.76	93.04	137.52	155.55	132.56	120.42	115.49	75.89	27.75	104.97	106.55	0.00	58.07	00.0	121.65	89.19	00.0	54.22	125.46	465.77 95 47	141.56	80.40	119.94	82.45	93.21
	*****		*******	1397/1398 1197 FICA	*****	136.27	146.65	68.94	172.57	88.38	128.68	92.83	111.76	117.13	26.00	112.94	43.62	0.00	98.40	121.30	154.95	152.78	134.82	136.26	128.69	77.87	75.19	119.39	121.10	00.00	68.14	2.20	137.60	102.15	78.44	63.93	151.10	170.02	160 47	92.54	135.75	94.77	106.54
	701		XXXXXXXXXX	1183 1196 TNSIJRANCE	*******	399.25	2/1.55	193,33	307.29	296.95	516.50	271.33	202.62	296.95	136.78	424.85	397.16	325,04	222.55	403.25	399.25	222.55	399.25	222.55	399.25	174.62	382.57	271.33	399.25	145.78	360.86	0.00	296,95	396.97	00.0	134.63	194.55	308.05	140.74	79.775	271.33	396.97	399.25
LARA E REPORT	DATE 06/24,		XXXXXXXX	OTHER	XXXXXXXX	0.00	0,00		00.00	0.00	0.00	0.0	00.0	00.0	00.0	90.0	00.0	0,00	00.0	00.00	00.0	0.00	00.0	0.00	00.0	0.00	0.00	9.0	00.0	00.00	00.0	9.0	00.0	00.00	0.00	0.00	0.00	00.00	9.0	9.0		0.00	00.0
COUNTY OF SANTA CLARA PAYROLL INTERFACE REPORT	PAY PERIOD END DATE 06/24/01	******	<u>米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米</u>	1193/1195/1491 1183 1001/1234/2XXX OTHER 1196 0710ED EADNINGS REWEFITS INSURANCE	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	41.54	00.0		00.0	0.00	0.00	61.54	41.54	0.00	0.00	5.5		00.0	0.00	45.43	41.54	0.00	0.00	41.54	0.00	00.0	0.00	90.0	00.0	00.0	20.76	9.0		0.00	0.00	00'0	42.84	00.0	0.00	00.0		00.0	0.00
COU	ld.	KKKKKKKKKK Ent	XXXXXXXXXXX	1391	**********	00.0	468.09	155.74	00.0	00.0	00.0	9.0	00.0	00.0	00.0	0.00	0,00			191.59	00.00	00.0			00.0	00.0	0.00	90.0		00.0	00.0	00.0		0.00	0.00	00.0	84.23	00.0	440.80	0.0	200		00.0
		DISTRICT ATTORNEY DEPARTMENT	KKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	1185/1187 REGULAR PAY	KXXXXXXXX	1,739.68	1,783.18	1,783.18	701.02	1,155.20	1,543.28	1,682.24	1.419.28	1,531.04	1,113.32	967.48	1,476.20	3,006.43	1.286.16	1,348,56	1,984.00	1,997.12	1,392.64	1,915.12	1.682.24	1,145.12	982.80	306.10	1,560.56	00.0	869.84	1,119.20	28.83	1.335.20	1,025.28	835,58	1,783.18	6,146.24	1,424.80	2,083.28	1,209,60	1,774,40	1,392,64
		RICT ATTOR	AUMINISIRALIVE SERVICES	ECLS	(********	D70	F14	F14	V23	D36	720	F14	117 F38	F14	110	Y36	036	4/6 17/2	8/A	074	D05	V73	F14	100	9/d	681	036	990	1028		D70	710	D36	DAE DAE	682	D36	F14	99V	D70	500	D36		036 036
		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	INDEX: 583Z ADMINISTRALIVE SERVICES	EMPLOYEE ,	NAMENTAND TO DELL'AND CCASLAND, DORA	MCGINNESS, BYRON	MCQUILLAN, JENNIFER	MCRAE, PATRICIA K	MEDVED, DEBOKAN LINN MESSTER, MICHELLE	MILLAR, JESSICA	MITCHELL, JANET L	MOLINA, NAOMI R.	MODEL RORT S	MOQUETTE, TERRYE				OLIVAN, KAMUNA IKENE	OLVERAJITICHAEL	OUTMET AMELIA	OUIMET, JENNA N.	PARK, MARIE H.	PARK, YOUNG M	PARITUA,GABKIEL	PHAKES, KELLI PHILIP, WILLIAM J.		RAY	REYNOLDS, DEBORAH ANN	RODRIGUEZ, CORRIME L.	ROJO, CAROLINA M	RYAN, MAUREEN ANNE	SALINGER, JOANNE	SANCHEZ, DENISE T	SAVALZA JELONIA GANAL 7A JNATHAN	SEARS.MICHAEL	SIMONI, ELIZABETH	SINUNU,KARYN		SPALDING, MARGARET JANE	SPETH, REBECCA M.		SUMAGUE,CYNTHIA ESIULANU SUNIGA,KRISTINE L	
			ì						,						,	14	13	5						1	3	9																	

DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) S1() S2() RUN DATE= 06/28/01 TIME= 12.56.57 STARS 06/27/01 (20.34) CYCLE 02881 PH CLOSED PY CLOSEDFICHE; 202 202 3832 COUNTY 0F SANTA CLARA PAYROLL INTERFACE REPORT

												-						,																				
	AGE 106			XXXXXX	1	TOTAL	*****		3,754.47	52.78	2,063.00	1,965.01	4,470.64	2,023,75	1,869,51	1,960.27	2,588.47	1,227.64	1,847.10	2,888.69	2,476.82	2,827.56	1,757.26	6,896.44	2,275.68	1,507.87	2,552.05	3,227.20	1,479.72	1,611.63	1,580.32	662.39	3,514.97	1,815.35	387.12-	1	371,205.58	
	KKKKKKKKP			*****	1192/1199	MORKERS	COLL		47.24	0.00	23.58	23.59	55.94	27.76	19.92	23.84	30.64	11.75	21.13	33.69	30.60	8 777 × 32.90	20.18	92.26	26.41	16.09	31.09	57.85	18.57	21,52	18.40	9.52	42.15	20.19	6.38-	•		4,440.24
	***************************************			*******		1198	FERS	KKKKKKKKK K	255.72	00.0	76.76	100.94	245.16	51.92	84.53	99,17	152,33	48.14	80.40	145.93	129.01	142.38	76.59	407.08	113.49	25.42	118.28	164.48	78.51	91.70	77.77	00.0	183.65	85.76	0.00		18,192.91	
	***************************************			XXXXXXXXXX	1397/1398	1197	FICA	****	43.62	00.0	114.88	114.97	272.59	135.24	97.05	116.17	149.27	57.27	102.94	164.14	145.66	160.27	98.31	84.65	128.69	78.40	151.46	184.41	90.46	104.88	89.66	46.39	205.36	98.39	31.10-			19,400.04
	10/	***************************************		XXXXXXXXXXXXX	1163	1196	INSURANCE	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	79 002	52.78	324.85	222.55	333.67	. 41.13	399.25	202.62	424.85	26.1.32	294.95	X40.25	267. 55	396.97	277.02	448.97	126.85	321.01	271.33	429.74	109.62	222.55	222.55	0.00	399.25	324.85	57.10		46,982,65	- {
REPORT	ATE 06/29	****		XXXXXXXX		OTHER	BENEFITS	XXXXXXXX	6	9 5		00.0	00.0	00.0	000					9 6							00	00.0					90.0	200			-	0.00
BAYBOTT THTERFACE REPORT	PAY PERIOD END DATE 06/24/01	***********	-	,这是这种是是是是是是是是是是是是是是是是是是是是是是是是是是是是是是是是是是	[67]/36[[/2011		OTHER EARNINGS	: 水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水水		90.0		9.6				00.0	773.63	90.9	27,72	9.0	9.0	9.0	00.0	3 6	20.0		20.0		9 5	מים לי	16.14	3 5		9 6	300		1,002.30	
(VO	4	KKKKKKK	¥			1391	OVERTIME	*****	,	0.00	00.0	60.14 60.14			00.0		39.96	0.00	0.00	136.08	00.0	0.0	00.00	129.96	00.0	00.00	0.00	229.10	9.0	00.0	0.00	20.0))	9.00	0.00	406.741		6,436.93
		XXXXXXXXXX	DISTRICT ATTORNEY DEPARTMENT	ADMINISTRATIVE SERVICES	***************************************	1185/118/ REGULAR PAY		HXXXXXXXXX		3,008.45	0.00	1,460.64	1,502.96	5,565,28	1,767.90	1,268.56	1,354.88	1,951.38	727.38	1,209.60	2,145.68	1,904.00	2,095.04	1,155.20	5,876.48	1,682.24	1,024.90	1,750.73	2,910.72	1,182.56	1,329.44	1,171,99	606.48	2,684.56	1,286,16	. 00 . 0	74 750 21	76.06/(#/2
		CKKKKKK	T ATTOR	STRATIVE	****	ע ניי	1	XXXXXXX		920		F14	D96	BZK	F14	D36	673	D66	F38	D36	D64	620	V73	D36	A60	F14	DII	020	BIP	D97	D36	040	D36	619	E28	070	•	•
		*************************************	DEPARTMENT: 202 DISTRIC	INDEX: 3832 ADMINIS	**************************************		EMPLOYEE	米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米	***************************************	SWARTZENDRUBER, STEVE RAY	TAPOLSKI, DIANA BELLE	THURBER, STACY MICHELLE	TRAN, PAUL	TRINH, CHAU HUYEN	TROINI, GRACIE JOYCE	TSOBANAKIS, IRENE	URENA RICARDO D.	VALUEZ, RITA J W	VALENZUELA, EMMA	VALLEJOS, ROYANN	VALLESTEROS, SANDRA RAMIREZ	VANDERPYL, KAREL ANN	VVEGA, CAROL	WARNER, SENTHIA M.	WEGER, ALVIN GLENN	WEIDNER, PATTY ANN	WELLS, SHARON ANNE	WOLDEN, JUDITH CHARLENE	WOLFRAM, SHAN MARIE	WONG, LOUISA	WONG, MABEL MY	WRIGHT, KELLY L	HRIGHT, MICHELE CHRISTINA	WRIGHT, PAULA KAY	HYMAN, ROGER	YAMAKI, DARLEEN L		* INDEX TOTAL
													,		٠							1	4	4				,			j	4	1 (3				

) RUN DATE= 06/28/01 TIME= 12.56.57 STARS
VERSION 3.0) S2(3834 DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) 51()
06/27/01 (20.34) CYCLE 02881 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
06/27/01 (20.34) CYCLE 02881 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
06/27/01 (20.34) CYCLE 02881 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202

												,					,									-		-	-									٠					
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	TOTAL	KKKKKK	414.47	75 701	3,593.44	2,006.46	3,754.47	3,390.71	3,954.55	5,520.37	4,232.30	3,708.57	672.93	413.04	4,377.61	1,621.67	2,145.11	Z,1/8.20 z enz ao	3 538 21	2.211.60	4,357.95	3,680.07	1,181.47	5,322.35	4,508.72	4,120.66	3,708.57	1,867.78	7 000 2	4,570.26	3,751.36	3,864.86	3,756.56	4,728.14	5,554.15 x cc1 72	27.166.6	1,461,93	3,025,21	1,108.08	2,536.10	3,830.21	1,419.70
1941年,1942年,北京大学大学大学大学大学大学大学大学大学大学大学大学大学大学大学大学大学大学大学	********	1192/1199 HORKERS	COMP	5.5	-	44.96	24.43	47,24	45.99	50.08	43.94	55.76	47.24	6.67	5.93	55.58		. 1	29,68	7/040.63	1	55.76	47.24	15.35	71.19	44.5/ 55.76	52.21	47.24	22.28	27.95	44.45	47.24	49.43	47.88	62.48	47.24	48.25	16.97	40.84	15.93	34.83	48.33	20.41
***	*****	1198	PERS		255.72	0.00	84. 20 L	255.72	243.45	271.14	237.88	255.72 x01 80	255.72	0.00	00.0	300.89	118.74	112.98	128.09	255.72577	255.72	501.89	255.72	16.19	408.15	241.31	267.61	255.72	95.08	115.79	267.61	255.72	267.61	259.25	231.76	255.72	255.72	515.75	71.37	0.00	188.59	261.67	0.00
**************************************	EXXXXXXXXX	1397/1398 1197	FICA		51.80	0.00		70.67	42.47	46.25	40.57	00.0	00.10	41.74	28.93	51.33	20.25	128.15	0.00	44.56	0.00	151.21	43,62	60.10	00.0	41.17	00.00	00.0	108.57	136.18	45.65	0.00	0.00	0.00	57.70	0.00	44.56	00.0	82.69	77.62	32.17	44.63	99.43
K K K K K K K K K K K K K K K K K K K	XXXXXXXXXXX	1183	INSURANCE	*****	377.23	194.75	399.44	202.62	379.44	397.16	399.44	397.16	271.52	297.76		629.93	63.86	202.62	129.55	146.94	226.74	222.55	397.18 395.04	98.65	308.05	271.52	399.44	397.16	222.55	194.55	397.16	399.44	397.76 200 AA	399.44	397,16	222.74	194.74	271.52	209.98	194./4	61.79	397.16	0.00
**************************************	*****	OTHER	BENEFITS	***	0.00	00.0	0.00	00.0	00.0		0.0	00.0	0.00	00.0	9.0	9 6	00.0	00.00	0.00	00.0	00.0	00.0	9.0	00.0	0.00	00.0	0.00	9.0	00.0	0.00	00.0	00.0			0.00	00.00	00.0	00.0	00.0	60.0	0.00	0.00	
*****	RESERVE AND AND AND AND AND AND AND AND AND AND	1193/1195/1491	IME OTHER EARNINGS BENEFITS INSURANCE FICA PERS COMP	: :xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	0.00	00.0	0.00	0.00	00.0	0.00	10. O	00 0	00.0	0.00	0.00	00.0	0.00	47.74	0.00	00.0	00.0	0.00	0.00	0.00	00.0	41,54	0.00	00.0	9.0	00.0	0.00	0.00	0.00	00.0	16.14	0.0	00.0	0.00	00.0	0.00	0.00	00.0	
KKKKKKKK NT		**************************************	OVERTIME O	KKKKKKK	E66.08	0.00	0.00	00.0	0.00	0.00		• •	•	00.0	0.00	•	• 1	9 6					0.00	0.00	9 6	0.00	0.00	177.10	000		0.00	846.13	000	00.0	ם נ נ	00.00	00.0	0.00	00.0	00.0	00.00	00.0) () (
MANKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	SERVICES	1185/1187	REGULAK FAT	EXXXXXXXXX	19 000 A	0.00	2.864.06	1,555.76	3,008.45	2,864.06	3,148.38	3,008.45	3,551,63	3,008.45	616.12	378.18	3,539.88	1,377,42	1,633,52	1,070.00 7,008.65	3,008.45	1,715.12	5,551.64	3,008.45	945.46	2.797.45	3,551.63	3,148.38	3,008.45	1 715 12	3.148.38		-				24.000, K	1					3,078.42
CT ATTOR	SUPPORT	****	ECLS	KKKKKKK	į	9 >	V76	W21	V76	V76	927	0/V 076	775	V76	Y73	V88	V75	920	77	287	9/0	882	475	476	V88	1/A 1/A	7.5	726	V76	F.58	720	9/A	920	V76	920	9 <u>7</u> 6	4/b	360	673	. V76	920	920	9//
иникининининининининининининининининини	3834 LEGAL	**************************************		光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光	:		E	• •	1 × A	IAM JOSEPH		ALTER	AVID K	TALL	· -	TANA D	RANT PAUL	ARY ELENA	STINA		NY F.	K EED	ERT A		АВЕТН Н	MES CORBETT	HA,DOMINICK VAN HAMILION BORERT CTOVANNI	DOUGLAS	ANK LOUIS	IZABETH	CCA M	LAS ERNES!		S III	TENCIA S.	JOSEPH	SHARION	T CARL	KILK A	AMES A.	MICHEL J.	LLEN V.	HN A
XXXXXXXXXXX DEPARTMENT:	NDEX	****	EMPLOYEE	XXXXXXXXX		ALMASON, TODD LEE	AVILA, MICHELLE II	BEAMS, KUBERI D.	BUALES, NATURAL	BROCKMAN, WILLIAM JOSEPH	BROWN, RANDY S	BYERS,DAVID WALTER	CAMPAGNOLO, DAVID	CAMPBELL, FAIRLLY	COLE, JOHA CRAWFORD J. UKE	CHAIN OND SECTION DIANA D	CUNNINGHAM, GRANT	CUNNINGHAM, MARY ELENA	DELAMORA, CRISTINA	DENNEHY, LAUREN	DESTRO, ANTHONY F	EVANS, LINDA K	FINEST JOENNAS EN	GEER, BRIAN	GENTILE, ELIZABETH	GILLESPIE, JAMES	HA, DOMINICK VAN	HATCHER, MARK DOUGLAS	HERNANDEZ, FRANK LOUIS	HEYERMANN, ELIZABETH	HORTON, REBECCA	KALEAS, DOUGLAS ERNES	KRACHTJOHN A	LANE, MAURICE	LANGLEY, HORTENCIA	LEVY, NORMAN JOSEPH	LEWIS, GAIL SHARION	LEWIS, ROBERT CARL	LOFVENDAHL, KICK A	LUPEZ, KILDAKU	MARCULESCU, MICHEL	MCCULLOCH, ALLEN V	MCMULLEN, JOHN
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) RUN DATE= 06/28/01 TIME= 12.56.57 STARS VERSION 3.0) S2(3834 DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) (***) 51(
06/27/01 (20.34) CYCLE 02881 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
COUNTY OF SANTA CLARA

											-						,																								
	PAGE 108			XXXXXXXX		TOTAL .		******	1,315.82	1,990.44	1,160.67	1,855.43	4,152.UZ	4,263.70 7 CEO 19	3,627.12	אר ופו א	3,571,13	3,025.21	1,704.86	3,551.72	3,253.75	3,708.57	3,551.72	4,484.50	2,444.71	3,465.61	1,777.24	2,464.64	5,445.99	2,475,5	1,390.70	67.80%,C	3,025,21	2,044,45	4,507.93	3,984.55	3,707.78	2,916.09	3,392.47	237,858.32	
	RRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRR	KKKKKKKKK		KKKKKKKKK	1192/1199	WORKERS	COMP	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	18.91	22.93	14.84	20.00	55.76	20.07	40.04	17.14	44.70	40.84	19.54	48.25	40.25	47,24	48.25	59.05	29.68	47.22	24.13	29.68	43,94	49.43	18.85	04.44 04.44	78.87	22.28	59.11	53,43	50.45	37.92	43.94	7	3,075.76
	KKKKKKKKKK			XXXXXXXXXXX	_	1198	PERS	****	0.00	97.99	16.19	84.89	301.89	233.12	767.60	29.12	245.45	215.59	81.99	255.72	217.94	255.72	255.72	319.65	128.09	237.78	127.86	128.09	257.88	267.61	76.71	207.02	31:00	95.08	249.77	255.72	267,61	205.29	237.88	15,373.79	
	**************************************	rarrrrrr F		XXXXXXXXXXX	1397/1398	1197	FICA	******	92.16	111.75	72.33	97.44	00.00	0.00	0.00	4c.85	41,52	37,72	94.27	44.56	34.39	00.0	44.56	. 54.53	144.66	43.61	22.28	144.66	40.57	0.00	91.84	99.00	27 72	108.58	54.59	49.35	46.59	35.02	40.57		3,713.68
	701			KKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	1183	1196	INSURANCE	KKKKKKKKKKKK	00.00	296.95	66.15	379.32	222.74	399.44	2/1.52	599.44	397.16	194.74	277.02	194.74	397.16	397.16	194.74	290.71	251.40	129,74	98.75	271.33	325.04	429.93	2.75	597.16	196.75	399.25	379.51	222.74	194.74	222.74	271.52	20,506.65	
E REPORT	DATE 06/24	*****		KKKKKKKKK		COTHER	BENEFITS	*********	0.00	00.0	00.0	00.0	0.00	00.00	0.00	0.00	0.00	00.0	00.0	0.00	0.00	00.0	00.0	0.00	00.00	00.0	0.00	0.00	0.00	0.00	00.0	0.00				00.0	00.0	0.00	00.0	2	00.0
PAYROLL INTERFACE REPORT	PAY PERIOD END DATE 06/24/01	n n n n n n n n n n n n n n n n n n n		**************************************	1193/1195/1491	1001/1234/2XXX	OTHER EARNINGS	ККККККККККК	0.00	41.54	0.00	41.54	0.00	0.00	69.23	00.0	0.00	00.00	00.0	0.00	27.69	00.0	00.0	0.00	0.00	00.0	00.0	00.0	00.0	0.00	0.00	00.00	- 47 · CR	00.0		0.00	00.0	0.00	00.0	280.47	
Ž		KKKKKKK		*****	1191	1391	OVERTIME	XXXXXXX	00.00	0.00	00.0	00.00	0.00	564.08	0.00	0.00	0.00	00.00	00.0	00.0	00.0	0.00	00.0	0.00	00.00	209.81	00.00	0.00	0.00	0.00	0.00	0.00	90.0	0.00	79 768	394.86	00.0	0.00	00.00		4,835.02
		**************************************	DISTRICT ATTORNEY DEPARTMENT LEGA! SUPPORT SERVICES	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1185/1187	REGULAR PAY		***********	1.204.75	1,419.28	945.44	1,232.24	3,551.63	3,008.45	3,008.45	3,008.45	2,864.06	2,536.32	1,232.24	3,008.45	2,536.32	3,008.45	3,008.45	3,760.56	1,890.88	2,797.45	1,504.22	1,890.88	2,798.56	3,148.38	1,200.55	3,148.39	1,419.28	20.0007	07 070 6	3.008.65	3,148,39	2,415,12	2,798.56	190.072.95	
		CKKKKKKK	SICT ATTO	*******		ECLS		*******	. 920	673	V88	673	V75	N76	920	7 20	920	920	F38	920	920	920	9//	920	WZI	920	920	887	920	V76	F38	726	F38	4/V >		9/0	920	920	9 2 0		
		**************************************	DEPARTMENT: 202 DISTR	RRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRR		EMPLOYEE	OVERTIME OTHER EARNINGS BENEFITS INSURANCE FICA PERS COMP	**********************	MEDUED BAYMOND A			ORTIZ, GONZALO	PEDERSEN, JOHN LAWRENCE	QUILTY JR, THOMAS J	RAMIREZ, ROSALIE	REINHARDT, STEPHANIE LYNN	RICHLIN, KEVIN R.	RIMER, DAVID R.	ROBELLO, MELISSA A.		SALGUERO, DESIREE	SANDRI, MICHELLE C H	Γ.	STARBUCK, WILLIAM	STRUM, THERESE	SWINEFORD, MARK R.		TORGRIMSON, SANDRA D	TRASKOWSKI, JOSEPH	TRAVERSO, ROGER JOSEPH	TRIGOS-SALINAS, ELIZABETH	TRUHITTE, RON L	TURNER, HELEN WILLIAMS	VIDMAK, WILLIAM MICHAEL	CHILLIAN PRITA	LI CON THOMAS MICHAEL	WOODALLIACK O			* TNDEX TOTAL	1
	,																				1	4	6				1	4	2												

) RUN DATE= 06/28/01 TIME= 12.56.57 STARS VERSION 3.0) S2(3835 DAFRAGYO 1 000 0000 02 DIST SPL2 CP (MMM) (MMM) (MMM) (MMM) S1(

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		90	707		***
06/27/01 (20.34) CYCLE 02881 PM CLOSED PP CLOSED FI CLOSEDFICHE: EVE FOL COSTA	PAYROLL INTERFACE REPORT	PAY PERIOD END DATE 06/24/01	19.5年19.5年18.8年18.8年18.8年18.8年18.8年18.8年18.8年18	DEPARTMENT: 202 DISTRICT ATTORNEY DEPARTMENT	INDEX: 3835 WELFARE FRAUD INVESTIGATIONS

												,					-																								
***************************************		TOTAL	KKKKKKKK	3,702.98	3,659.12	2,688.10	3,648.39	3,525,54	3,559.08	3,629.87	CT.070'C	3,815,39	52.97	1,716.50	3,530.41	3,735.85	3,023.87	5,702.07	1,790.99	3,5/0,43	5,786.71	5,595.02	5,5/6.45	4,546.12	77.00/(0	3,901.96	3,586.98	2,653.94	3,440.68	3,687.93	5,582.83	20.600,2	7 E10 07	3.676.29	3.520.39	3,730.02	3,860.39	5,637,01		126,397.00	
***************************************	1192/1199	HORKERS	KKKKKKKKKK	47.15	46.52	32.79	47.18	44.59	46,52	46.95	36.98	40.54	00.0	20.93	47.18	47.02	36.98	46.52	22.28	46.52	49.37	42.20	46.52	56.55	40.52	53.11	46.52	33,54	46.69	46.29	46.29	55.65	70.77	47.18	43.94	49.37	48.72	49.37		7.818.17	
************		1198 PERS	XXXXXXXX	95, 29	251.90	177.52	255.43	241.41	251.90	254.18	200.21	251.90	00 0	113.35	255,43	251.90	200.21	251.90	95.08	251.90	267.32	228.50	251.90	315.93	251.90	287.52	251.90	181.59	247.25	250.65	250.65	189.64	144. 84 144. 84	246.10	247.88	267.32	97 776	267.32		8,729.29	
3 3 3 3 3 3 3	77777777777777777777777777777777777777	1197 FICA	*******	0	00.0	30.28	43.58	0.00	00.00	43.36	34.16	42.97	9	00.0 0x	0.00	42.97	34.16	42.97	108.57	42.97	00.0	38.98	42.97	53.89	226.71	00.00	00.0	30.97	43.12	42.75	39.97	32.35	24.71	14.14 74.59	43.50	19:01	10:01	45.60		73 64 6	1,3/6.39
	LARRERERATAR. 110%	OTHER 1196	THE CHARKEN	71 202	37.762	350 67	297.14	399,44	297.14	325.04	399.44	271.52	599.44	52.97	222.74	430.44	397.16	397.16	145.78	271.52	325.04	397.16	271.52	397.16	271.52	271.52	72F.04	271.52	194.74	399.44	297.14	397.16	238.89	325.04	700.676	277.44	700 66	129.74		11,678.65	
	****	OTHER	SEARCH LO	6		00.0	00.0	0.00	0.0	00.0	00.0	0.00	0,00	0.00		9 6	0.00	00.0	0.00	00.0	0.00	00.0	0.00	00.00	0.00	0.00	9 6	00.0	0.00	00.0	0.00	0.00	0.00	0.00	0.00	5.0	00.0		1		00.0
	***************************************	1195/1195/1491 1001/1234/2XXX	XXXXXXXXXXXXXX	ì	4T.74	00.0	55, UU	41.54	0.00	41.54	00.0	0.00	0.00	0.00	0.00	# C C	00.0	0.00	00.0	0.00	41.54	41.54	00.0	00.00	00.0	00.00	9.0	00.0	0.00	00.0	00.0	00.0	00.0	41.54	41.54	99.00	44,14	00.00	10.41	491.94	
NT NS	XXXXXXX	1391	OVERTIME *****	,	00.00	0.00			00.0	00.0	00.00	00.0	0.00	00.0	00.0	0.00			00.0	0.00	0.00	0.00		•	00.0	00.0	0.00			00.0	00.00	00.0	00.0	0.00	0.00	00.0	00.0	0.0	?		0.00
KKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	******	1185/1187 REGULAR PAY	***************************************		2,961.84	2,963,54	2,053,44	700.56	2,963,52	2.948.80	2,355,36	2,963.52	3,103.44	00.0	1,333.58	2,963.52	2,965.52	2,555.50	1.419.28	2,963,52	3,103,44	2,646,64		3,716.82	2,963.52			2,965.52	7C.0CT(2	2,948.80	2,948,78	ì	1,704.04	2,814.48	2,963.52	2,798.56	3,103.44	3,103.44	5,105.44	102,506.09	
RICT ATTO Fare Fraud	KKKKKKKK	ECLS	XXXXXXXXX	**************************************	190	190	197	197	197	190	1 8 N	190	19/		190	190	190	587	107	190	190	V83	190	. V75	190	190	V75	190	C87	נאס	190	V83	190	190	190	19/	19/	190	190		-
KHKHKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来来	EMPLOYEE	米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米米	***************************************	BENITEZ, BERNARDO C	BERRYHILL, JAMES CECIL		CAMPOS, ANGELO L	DANG,NHAN TAN	DESIEFANO, DENILS FEIE	DONAL DONAL CHARRON M.	FERGUSON, JAMES	FOREMAN, RONALD GLENN	HATCHER, LINDA J	HUGHMANICK, TRACEY A	JANIS, MAGDALENA A	KEMP, LARRY	KING, THOMAS JAMES	LEWIS,BARTON EUGENE	LOFEZ, CLARA VALDEZ	MOLLO, JOHN I HOMAS	CONTROL STORY	PASCALT LESA M	DATER DATE DOTTED IN LE	:	SECARINI, ROBIN ANN	SMITH, KEVIN C	SPEARS, ALVIN LOUIS	SPOULOS, REBECCA R.	STEVENSON, MARK DAMLON	TATELLAND DESCRIPTION TO TATELLA		III MER WILLIAM R	VALENZUELA, JOHN C.	VIDAURRI, RICHARD CARL	MARD, STEVEN L	WIGGINS, WILLIAM	WRIGHT, EDDIE DEAN	YATES,KIRK M SR	* INDEX TOTAL	
									,						٠	1	4	7	-		-		٠			1	4	3													•

) RUN DATE= 06/28/01 TIME= 12.56.57 STARS
VERSION 3.0) S2(3836 DAFR8970 1 000 0000 02 DIST SPL2 CP (***) (***) (***) (***) SI(06/27/01 (20.34) CYCLE 02881 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 COUNTY OF SANTA CLARA

										-	_																															
								٠					-· 'n					-																								
	AGE 110		KKKKKKKK	TOTAL	**************************************	5,878.72	2,911.83	5,753.09	5,519.5/ E 878 74	4,004.15	3,437.94	5,753.09	4,626.23	5,890.13	5,864.02	4,264.57	5,755.U7	6.048.59	3,437.93	5,753.09	6,152.97	4,244.65	5.878.73	2,985.05	5,826.92	6,076.43	5,606.61	6,152.97	4,195.87	5,423.42	866.76	3,025.21	6,155.25	7,024.77	2,755.44	3,563.36	3,355.60	5,878.73	2.855.24	4,074.42	5,881.01	4,390.21
	KKKKKKKK		KKKKKKKKK	1192/1199 WORKERS	KKKKKKKK	75.09	ı	75.09	44.42	49.63	43.39	75.09	60.33	77.07	75.09	54.71	75.09	78.85	43,39	75.09	78.85	54.71	75.09	57.20	75.40	78.85	75.09	78.85	54.71	69.84	12.83	40.84	78.85	89.09	32.90	45.11	41.53	75.09	70.07 77 40	52.11	75.09	54.71
	KKKKKKKK		XXXXXXXX	1198	XXXXXXXXX EXXXXXXX	236.10	115.40	256.10	135.15	756.10 155.00	135,15	236.10	166.44	236.10	236.10	171.19	256,10	258.10	135.15	236,10	248.06	171.19	171.19	115.40	236.10	248.06	236.10	248.06	171.19	219.39	162.90	215.59	248,06	392.97	142.38	140.62	129.23	236.10	100.76	162.90	236.10	171.19
	********		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1397/1398 1197	KKKKKKKK	68 392	186.20	365.90	216.42	365.90	211.44	365.90	254.91	375.51	351.19	266.59	365.90	365.89	217.63	365.90	384.19	266.60	266.59	181.23	365.90	379.77	365.90	384.19	266.60	340.33	253,91	57.72	384.19	434.14	160.70	219.82	202.38	365.90	365.90	262.57	365.90	266.59
	'OI EKKKKKKK	•	****	1183 1196	ENSURANCE ************************************	87 817	202.98	293.04	159.38	418,68	283.96	293.04	412.41	240,03 418,49	418.68	207.20	293.04	244.26	287.74	293.04	419.76	267.27	320.79	416.66	366.56	347.64	346.56	244.26	218.49	345.06	237.68	194.74	422.04	433.69	293.04	284.45	336.94	418.68	418.68	797.182	420.96	412.84
REPORT	1ATE 06/24/ Enemement		CHARARARA	OTHER	BENEFITS INSURANCE		00.0	0.00	0.00	•	00.0	0.00	0.00	00.0	00.0	00.0	0.00	00.0	20.0	00.0	0.00	00.0	00.00	00.0		0.0	0.00	00.0	00.0	00.00	0.00	00.0	0.00	00:0	0.00		0.00	00.0	0.00	0.00		
PAYROLL INTERFACE REPORT	PAY PERIOD END DATE 06/24/01		NAKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	1193/1195/1491 1001/1234/2XXX	OTHER EARNINGS	ć	00.0	0,00	00.0	00.00	0.00	00.0	00.0	00.00	00.0	0,00	00.00	00.0	00.0		0.00	00.0	00.0	0.00		0.0	0.00	00.0	00.0	00.00	00.0	539.04	0.00	00.0	0.00		0.00	00.0	00.0	0.00		00.0
PAYRO	d XXXXXXX	NT		1191 1391 1391	OVERTIME		99.0	00.0	00.0	00.0	0.00	0.00	0.00		9.6		_					0.00	0.00	0.00	0.00	0.00	00.00	0.00	00.0	0.00	00.0	6.6	00.0		4	9.0	• • •		•	0.00	0.00	00.0
	N N N N N N N N N N N N N N N N N N N	DISTRICT ATTORNEY DEPARTMENT		XXXXXXXXXXXXX 1185/1187 REGULAR PAY	RRRRRRRRR	KKKKKKKKKKK	4,782.96	782 94	2,764.00	4,782.96	3,161.04	2,769.00	3,389.89	5,842.80	4,782.96	3,484.88	4,782.96	4,782.96	5,022.11	2,764.00	4,/02.70 E 022 11	3,484.88	3,484.88	4,782.96	2,369.04	5,022,11	4,782.96	4,782.96	5,022.11	4,448,80	3,319.04	478.30	Z,550.32	5,674.88	4,782,96	2,095.04	2,6/5.30	4,782.96	4,782.96	2,255.84	3,319.04	4,782.96 3,484.88
		ATTOR	S	****** ECLS 1	XXXXX	**************************************		120				024 124				050 121	U20	020	U20	U24	120	U21	UZI	U20	H35	020 020	U20	U20	U20 121	U20	UZI	U20	4/4	A60	U 20	773	126	U20	, U20	. 025	UZI	U20 U21
	PAY PERIOD END DATE 06/24/01	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	3836	**************************************		**************************************	ADAMS, MICHAEL T	AIZPURU-SUTTON, LAURA	ALCALA,JAVIER	ALEN, FRANCISCA	ALLOGGIAMENTO, JULIA	ALVARADO, ANGELA L.	ANDERSON, MELVIN FROM ANGEL, DAVID A	ARRIOLA, CHRISTOPHER J.	ARROYO, JACQUELINE	BAER, LOIS L	BAKEK, KUBEKI II. BAI DOCCHT DEBORAH I YNN	BALDWIN, FRANCIS E	BEARD, RICHARD ALLEN	BEHRENS, GEORG F.	BEIZER, LANCE KURI	BENDER, ALBERT CHARLES DENSON TROY	BERNHARD, ANGELA L.	BERRY, FRANK D	BERRY, JANET L.	BLACKWOOD, TIMOTHY JOHN	BLANE JEHELD E HENNE BLOOMETELD SUSAN JILL	BOURLARD, CHERYL ANNE	BOWMAN, CAMERON KENNARD	BOWMAN, LEKKY LINN BOVABSKV JAV S		BRAUGHTON, RODNEY	BREWER, THOMAS E.	BRUNN, VICTORIA C	CAHAN, JAMES SAMUEL	CAMPBELL, MARILYN JOAN	CAPPS,STACEY L.	CAKK, BKTAN K.	CHADWICK, GEORGE WHITEFIELD	CHAN, EMANN	CHANG, CHARLOTTE D	CHASE,JOHN FRANKLIN CHEN,VICTOR W.
		H	. • •				•			•	-					•	14	18	}								1	14														

VERSION 3.0) RUN DATE= 06/28/01 TIME= 12.56.57 STARS 3836)IS (XXX) (XXX) (XXX) (XXX) DAFR8970 1 000 0000 02 DIST SPL2

26293 1,291.00 5,253.09 5,253.10 4,728.52 5,881.00 5,878.73 2,806.46 6,183.69 5,748.68 5,881.01 5,878.73 4,392.49 5,864.04 5,911.49 5,753.09 5,255.37 5,704.31 5,881.01 3,368.50 5,753.09 2,697,51 5,704.31 5,753.09 5,878.73 H 5,023.27 5,802.20 5,596.60 3,389.17 3,437.93 3,689.00 2,716.04 5,753.09 5,868.15 5,864.02 TOTAL 75.09 54.71 75.09 75.09 66.53 75.09 41.97 35.42 32.90 79.29 75.09 75.09 66.53 HORKERS 66.53 75.09 60.33 75.09 43.39 75.09 75.09 75.09 63.34 75.09 75.09 75.09 75.09 31.36 16.96 75.09 31.67 45.11 130.62 109.74 236.10 236.10 236.10 142.38 248.06 236.10 236.10 171.19 236,10 208.82 248.06 236.10 236.10 236.10 236.10 236.10 236.10 198.70 236.10 236,10 208.82 236.10 1198 236.10 236.10 236.10 208.82 208.82 135.53 90.69 115.40 135.15 140.62 256.10236.10 236.10 97.82 1397/1398 1197 365.90 324.16 365.90 155.86 365.90 365.90 584.19 365.90 365.90 266.59 293.97 365.89 152.78 365.90 351.19 324.15 365.90 365.90 172.57 361.48 365.89 308.67 324.15 365.90 204.51 351.19 365.89 365.90 351,19 82.62 361,49 211.43 353.04 211.45 219.82 232.89 418.68 294.12 244.26 418.68 416.23 151.26 451.45 377.98 216.27 342.33 420.96 342.66 293.04 418.68 418.51 318.04 271.33 450.04 244.26 420.96 293.04 74.84 417.60 420.96 293.04 293.04 283.96 410.09 420.96 418.68 293.04 418.68 293.04 293.04 1196 262,25 346,56 235.18 399.25 PAY PERIOD END DATE 06/24/01 0.00 0.00 0.00 PAYROLL INTERFACE REPORT 00.0 0.00 0.00 0.00 0.00 00.0 0.00 0.00 00000 0.00 0.00 0.00 0.00 0.00 0.00 CYCLE 02881 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 CYCLE 02881 PM CLOSED PP CLOSED PY CLOSED FOR SANTA CLARA 1001/1234/2XXX 1193/1195/1491 0.00 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 00.0 00.0 0.00 0.00 0.00 0.00 0.00 00.0 00. 0.00 0.00 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00.0 0.00 0.00 00.00 0,00 0.00 0.00 0.00 0.00 0.00 1191 1391 REGULAR PAY 1185/1187 1,047.52 ,237,36 4,782.96 4,782.96 4,782.96 3,484.88 4,782.96 4,237.36 4,034.96 4,782.96 4,237.36 4,782.96 4,782.96 2,673.36 4,782.96 2,255.84 2,095.04 5,022.11 5,022.11 4,237.36 4,782.96 4,782.96 4,782.96 4,782.96 4,782.96 4,782.96 4,782.91 2,873.36 2,369.04 4,782.96 4,782.96 2,017.47 3,842.80 4,782.96 2,764.00 2,764.00 1,997.12 4,782.96 ,782.96 U20 U20 U20 U20 U20 U20 U20 U20 U24 U20 U25 V73 020 **U20** U20 U20 U20 **U20** CONSTANTINIDES, CATHERINE A CONSTANTINIDES, CHARLES LAWRE GARCIA-SEN, CHRISTINE MARIE GILLINGHAM, CHARLES GEORGE GIAMMONA, SAMUEL JOSEPH FLETCHER, MICHAEL ELLIO GIBBONS-SHAPIRO, JAMES FITZSIMMONS, MICHAEL D GAFFEY, MICHAEL JOSEPH CONNORS, KIMBERLY ANNE FERRIS-METCALF, JOYCE FIORETTA, JOHN GERALD DIXON, ROLANDA PIERRE FINKELSTEIN, JULIUS L FARRIS, THOMAS OGDEN HAMES, MARK BURNETT FERNANDEZ, EDWARD G GARDNER, RICHARD C FUKUCHI, STEPHENIE **DUFFY, MARK PATRICK** DAUGHERTY, LANCE D FEIN, STEVEN MARK FELIX, SILVIA ANN FIELD, BENJAMIN T FRAZIER, LEIGH A. FLATTERY, THOMAS DONOHOE, MARTHA J GILLIAM,TRACY L 06/27/01 (20.34) FEHDERAU, DANTEL DEMERTZIS, JIMMY DIPPERT, STEVE A DICK, STEVEN I. DEL POZZO,RON DIXON, RALPH H DANG, YEN BACH DENG, JENNIFER GALLI, MIKE R COLE, CINDY L. DARLING, LORI DREES, PETER COLIN, PAU 149

45

5,859.60 6,027.33

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4,782.95 5,022.11

HAMILTON,CLARISSA HARRIS,MATTHEW SHAW

HAYWORTH, REBECCA R

3,161.04

) RUN DATE= 06/28/01 TIME= 12.56.57 STARS) \$2(CP (XXX) (XXX) (XXX) SI(DAFR8970 1 000 0000 02 DIST SPL2

	DAFR8970 1 000 0000 02 DIS! SFLZ 06/27/01 (20.34)		PM CLOSED PP CLOSED	E T O	PY CLOSEDFICHE: 202 2 COUNTY OF SANTA CLARA	202 202 CLARA	3836		•	VERSION	ON 3.0	
					PAY PERIOD END DATE 06/24/01	ATE 06/2	4/01	-		- ANNANA	0 LL 3040	
	\$	HERKKKKKKKK DISTRICT ATT	DISTRICT ATTORNEY DEPARTMENT		第二次次次元次元次元次元次元次元次元次元次元次元次元次元次元次元次元次元次元次元	* * * * * *	***	****	****			
	INDEX: 3836 ATTORNEYS	ATTORNEYS	***************************************	EXXXXXX	发生的	XXXXXX	XXXXXXXXX	XXXXXXXXX	*****	KKKKKKK	KKKKKKKK	
	EMP! OYEE	ECLS	1185/1187 REGULAR PAY	1391	1193/1195/1491 1001/1234/2XXX	OTHER	1183	1397/1398 1197	1198	1192/1199 WORKERS	TOTAL	
	NAME OF THE PROPERTY OF THE PR	CKKKKKKKKKKK	***************************************	OVERTIME	RTIME OTHER EARNINGS BENEFITS INSURANCE FICA PERS COMP ************************************	BENEFITS	**************************************	FICA	PERS	COMP	CKKKKKKKK	
	**************************************	,				6	76 996		י ער אצפ	75.09	5.704.31	
	HEIM, JANET MURPHY	U20	4,782,96	9 6	99.0	00.0	213.47	181.23	115.40	57.20	2,916.34	
	HENLEY, PAIRICIA A.	U24	2,764.00	0.00	0.00	00.0	283.96	211.45	135.15	43.39	3,437.95	-
	HEY, RANDY ELLIOTT	U20	5,022.11	0.00	00.0	0.00	419.76	384.19	248.06	78.85	6,152.97	
		U20	4,782,96	0.00	00.0	00.0	399.83	384.19	248.06	78.85	6,133.04	
	HUDSON, CHRISTINE A	U20	4,782.96	0.00	103.71	0.00	293.04	365.90	236.10	76.72	5,858.43	
	HUNTLEY, ANN VERNICE	U21	3,484.88	00.00	0.00	9.6	912.89	18.00	8.71	3.69	551.24	
	IRAVANI-SANI,NAHAL	U21	235.23	0.00	00.0	0.0	418.68	365.90	236.10	75.09	5,878.73	,
	JONES CAROL	U20		0.00	00.00	0.00	420.96	365.90	236.10	75.09	5,881.02	
	₽	U20		0.00	00.0	0.00	417.18	. 324,40	219.39	75.09	7,4/7,61	
1	KIMBALL, NEAL JEROME	U20		0.0	0.0	00.0	451.45	365.89	256.10	75.09	5,881.00	
50	KNAPP, LYNN	UZU	9.445.50	00.0	00.0	0.00	283.42	202.38	129.23	41.53	3,302.08	
)	KKAUSE, AMT KUMI T.KURT EDWARD	U20		0.00	00.0	0.00	419.76	369.48	248.06	78.85	6,138.26	
	LAWSON, STACIE ANN	UZD		0.00	00.00	0.00	419.76	384.19	248.06	78.85	6,152.97 3.893.23	
	L'EE, JUDY	U21	- 1	0.00	0.00	00.0	747 4R	291.62	135.15	43.39	3,491,45	
	LEE,S.MICHAEL	UZ4	2,764.00	0.00	00.0	900	214.71	202.39	129.23	41.53	3,233,58	
	LEONARDJJAMES K: LEONGJDARRYL M.	U24		0.00	00.0	0.00	317.55	211.44	135.15	43.39	3,471.53	
4	LIN, TIYEN	. U20	- 1	0.00	0,00	0.00	418.51	309.44	208.82	76 70	5,240.66 E 017 08	
6	LIROFF, LANE J	020		0.0	45.00 00 00 00 00 00	9.0	416.68 204 20	262.90	01.952	75.85	5,800.08	
	LOHMAN,DALE B	020 U20	4,034,96	0.00	0.00	0.0	147.90	308.68	198.70	63.34	4,753.58	
	LOUIE, MICHAEL YEE	UZU		0.00	0.00	0.00	412.84	266.60	171.19	54.71	4,590,22	
	1	020		0.00	0.00	0.0	420.96	365.89	256.10 175.10	45.39	3,563,57	
	LUX, ROBERT R.	U24	2,764.00		00.0	0.00	265.26	365.90	236.10	75.42	5,725.64	
				0.00		0.00	347.64	384.19	248.06	78.85	6,080.85	-
	MCCAFFREY, JILL	V73	1	0.00		0.00	271.33	160.27	142.38	32.90	Z,/UI.92	
	MCCOY, MICHELE MCKAY	020		0.0	3.6	9 6	264.26	365.90	236.10	75.09	5,704.31	
	MCCRACKEN, JOANNE	020 770	785.64	0.00	00.0	00.0	348.99	. 01.09	50.72	12.33	1,257.78	
	MCINERNY, TIMOTHY J	UZI	3,	0.00		0.00	286.46	253.91	162.90	52.11	4,074.42	_
	MEHTA, RAKHEE A.	770		0.00		0.00	283.42	202.58	129.25	78.55	2,502.08	_
	MENDOZA, RAYHUNDO S	020		0.0	237.50	9 6	416.68	365.89	236.10	75.09	5,881,00	
	MEYER, ROBERI E	126	2 369 04	0.00			407.82	181.23	115.40	57.20	3,110.69	
	MOORE, TIMOTHY S.	420		0.00		00.0	337.48	211.45	135.15	43.39	3,491.47	
	MOORMAN, CHERYL ANN	. 473		0.00		0.00	271.53	160.27	142.38	32.90	2,701.92	
		נכח		0.00		0.00	377.23	266.59	171.19	59.71	4,354.60	
	NEWMAN, VICKI L.	U24		0.0	9.0	9 6	264.US 374.45	133.50	84.07	27.36	2,361,62	
	NISHIGAYA,DANIEL	120 120	. 7,873.36	00.0		00.0	264.52	219.82	140.62	45.11	3,543,43	
	MONEY JENEN	1										

) S2() RUN DATE= 06/28/01 TIME= 12,56.57 STARS 3836 VERSION 3.0 DAFR8970 I 000 0000 02 DIST SPL2 CP (***) (***) (***) S1()
06/27/01 (20.34) CYCLE 02881 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
COUNTY OF SANTA CLARA
PAYROLL INTERFACE REPORT

	-														,																			4														-
	PAGE 113		********	TOTAL		***	5,023.28	5,127.40	4.018.87	4.262.66	3,563.34	5,878.73	5,704.30	3,662.22	3,514.58	4,215.79	5,946.75	2) 00 F 01	2,022.61	נטיסוסנט	2, 101,2 E 978 74	7 7 7 5 7 Y	ב בלב בל	01 040 H	5.859.60	2,727.54	5.753.09	5.596.60	5,881,01	5,495.55	5,880.52	5,611.31	5,896.79	6,500.73	3,502,08 7,66% 63	5,878,72	5,878.73	5,911.50	3,418.01	5,704.30	2,914.25	6,152.97	5,878.73	5,881.01	5,437.93	582.60	10.188/d	4,911.07
			KKKKKKKKK	HORKERS	COMP	****	63.34	46.53	79.67	56.71	45.11	75.09	75.09	46.86	45.11	54.71	49.63	70.07	10.01	75.07 42.09	26.70	70.67 70.07	10.00	17.67	75.09	32.90	75.09	75.09	75.09	69.84	75.31	75.09	75.09	82.60	41.b3	75.09	75.09	75.09	43.39	75.09	38.21	78.85	75.09	75.09	43.39	24.0	(5.09	64.42
	******		XXXXXXXXX	1198	PERS	**************************************	198.70	208.82	155 00	90.921	140.62	236.10	236.10	135.15	140.62	171.19	155.00	736.10	215.59	7.56.10	146.58	07.010	160 60	70.000	28.802	142.38	236.10	236.10	236.10	219.39	236.10	236.10	236.10	260.01	129.25	286.10	236.10	236.10	135.15	236.10	115.40	248.06	236.10	236.10	135.15	00.0	7.56.10	162.90
			**********	1397/1398	FICA	****	308.68	324.16	מייים ביאל	20.142	219.80	365.90	365.89	211.45	219.82	266,59	241.82	365.70	5/./2	361.48	77.107	266.70	240.05	70° 677	266.77	160.27	365.90	351.19	365.90	340,34	351.19	365.90	351.19	402.49	202.58	765.89	365.90	365.90	211.44	365.89	186.20	384,19	365.90	365.90	211.43	00.00	565.90	313.90
	/OI		XXXXXXXXX	1183	INSURANCE	*****	417.60	290.59	418:68	411.38	286.65	418.68	244.26	283.96	235.67	238.42	339.26	420.96	194.74	420.96	271.55	418.68	41/10	24.407	416.25	296.95	70. 200	151.26	420.96	417.18	434.96	151.26	451.45	294.37	283.42	69.69	418.68	451.45	264.03	244.26	205.40	419.76	418.68	420.96	283,96	381.67	420.96	266.53
E REPURI	DATE 06/24		KKKKKKKK	1 K OTHER	S BENEFITS	*****	00.0	0.00	00.0	300		00.0	0.00	0.00	0.00	00.0	0.00	00.0	00.0	00.0	00.00	0.00	0,00	00.0	9.0	00.0		3 6		0.00	0.00	00.0	00.0	0.00	0.00		0.00	00.0	00.0	0.00	0.00	00.0	0.00	00.0	0.00	0.00	00.0	00.0
YROLL INTERFA	PAY PERIOD END DATE 06/24/01		宋光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光光	1195/1195/1491 1001/1234/2XXX	OTHER EARNINGS	****	00.0	0.00	00.00	90.0	9 6		00.0	220.80	0.00	00.0	0.00	0.00	0,00	00.0	0.00	0.00	0.00	0.00	0.0					00.0	0.00	00.0	00.0	0.00	0.00		00.0	0.00	00.0	00.0	00.0	00.0	0.00	0.00	0.00	0.00	00.0	784.28
ď	KKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	ENT		1191	OVERTIME	********	•	0.00	00.0	0.00	9 6	• !	• •			0.00	•	•	•	•	٠	•	•1	00.0	0.0	; c			; c	20.0	0.00	00.0	00.0	0.00	00.0		00.0	0.00		00.0	00.0	00.0	00.0	0.00	0.00	0.00	00.00	0.0
	***************************************	DISTRICT ATTORNEY DEPARTMENT ATTORNEYS	KXXXXXXXXXX	1185/1187 REGULAR PAY		***************************************	4,034.96	4,237.36	4,782.96	3,161.04	3,484.88	787 97	4,782.96	2,764,00	2.873.36	3,484.88	3,161.04	4,782.96	2,536.32	4,782.96	2,095.04	4,782.96	4,448.80	2,873.36	4,237.36	2 005 06	70.04		4,787.76	4,448.80	4,782.96	4,782.96	4,782.96	5,261,26	2,645.52	2,764.00		4.782.96	2,764.00	4,782.96	2,369.04	5,022.11	4,782.96	4,782.96	2,764.00	00.00	4,782.96	3,319.04
		RICT ATTOR	CKKKKKKK	ECLS		CKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKKK	U20	U20	U20	UZI	121	120	020	U24	U24	UZI	UZI	N20	W13	020	V73	N20	U20	N24	U20	020	201	020	020	120	020	U20	U20	. U20	N24	404	120	U20	U24	U20	025	U20	U20	. U20	U24	N24	U20	UZI
		**************************************	**********	EMPLOYEE	OVERTIME OTHER EARNINGS BENEFITS INSURANCE FICA PERS COMP	********************	NUNES OBER, ESMERANTINA	OKONKWO, DANIEL C	XOVERSTREET, DANA B	PANDORI, DAVID J.	A PERSKY, MICHAEL AARON	PFEFFER, SUMERLE	FIACCA, ANIMONI JUSEFII		POWELL CAROL VN	RAABE DENISE J	RAMOS, LUIS M.	RAO, DEBRA A	RAYE, BRUCE D	Ξ	REYNA, VINCENT D		ROBINSON, MARY J. KAISER	ROGERS, LISA A.	ROSEN, JEFFREY FRANCIS	ROSENBLAII, KENNEIH S	SANCHEZIELIZABEIN	SANDERSON, DALE R	SCHON, JOHN C	SCHUN, LISA K.	SETDEL PAUL J	SEIDEL, SYLVIA BELEN	SEVELY, CYNTHIA A	SHEARER, DONALD M	SHEARER, DONALD R.	SHINE, MARY ELIZABETH	STOKE, JAMES ALAN	SKI AR LINDITH B	SLODERBECK, VONDA L.	SLONE, CHARLES J	SMITH, KEVIN D.	SMITH, MARGO D	SOARES, DAVID F	SPROTT, MALCOM G.	STANCIL, SHANNON D.	STEBBINS, JOHNENE L.	STORTON, KATHRYN	STRINGFIELD, JAIME V.
											•							1	15	1							2004	4	7	•																		

) RUN DATE= 06/28/01 TIME= 12.56.57 STARS VERSION 3.0) S2(3836 DAFR8970 I 000 0000 02 DIST SPL2 CP (MMK) (MMK) (MMK) S1()
06/27/01 (20.34) CYCLE 02881 PH CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
COUNTY OF SANTA CLARA
PAYROLL INTERFACE REPORT

								-		•							,																	
114		***************************************	*******	TOTAL		******	1	5,878.75	21,709,12	6,090.10	7/18//1	5,735.80	6,155.25	5,423.42	5,611.31	4,638.95	5,753,08	5.878.73	2,458.41	4,781,81	5,023,28	3.437.93	E 979 74	20.000	70.408,4	3,421.12	3,563.56	3,369.24		955,561.33		***************************************	2,798,901.34 1	
B	***************************************		*******	1192/1199 WORKERS	COMP	XXXXXXXXXX		75.09	37.20				78.85	69.84		.09	75.09	75.09	29.60	60.08	63.34	67 X0	, ,	(5.03	75.09	41.53	45.11	43.39		- 1	12,239.38		2,7 36,567.91	
	******		XXXXXXXXX	1198	PERS	KKKKKKKK		236.10	115.40	248.06	236.10	236,10	248.06	219.39	256.10 858	188 27	71.720	01.925	127 72	100 07	7007	170.1	CT · CCT	236.10	236.10	129.23	140.62	135.15		38,876.84			134,336.81	
	****		IXXXXXXXXXXX	1397/1398	FICA	KKKKKKKKKK		365.90	181.23	392.02	365.90	365.90	384.19	360.33	00 372	1000	272.11	265.69	265.70	144.64	77.77	208.00	211.45	365.90	351.19	202.38	219.82	211.45			58,950.82		13 146,267.81	
10/5	*****		XXXXXXXXXX	1183	1234/2XXX OTHER 1196 Exemings benefits insurance	**************************************		418.68	262.25	347.45	318.66	275.26	40.00	76E.04	20.00	07.767	271.52	293.04	418.68	271.55	414.58	417.60	283.96	418.68	418.68	409.06	284.45	27 716		66.682.72			275,683.71]	-
DATE 06/2	XXXXXXX		XXXXXXXX		OTHER PENETTS	*******		00.00	00.00	00.00	00.0			00.0	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00.0	00.0	00.0	000				0.00		2 00 8 5	201
PAY PERIOD END DATE 06/24/01	A 张文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文文		INDEX: 3836 ATTORNEYS	1193/1195/1491	1001/1234/2XXX OTUED EADMINGS	AVAKANANANANANANANANANANANANANANANANANAN	THEFT	0.00	00.0			9 6	00.0	0.00	0.00	0.00	0.00	00.0	00.0	00.0	00.0	00.0	0.00	0.00				9.0	20.0	70 077 .	17///1		7,879.93	
	*****	ENT	ZXXXXXXXX	1191	1391	OVEKITUE	*****				9 6	00.0	00.00	0.00	00.0	00.0	00.0	00.00	0.00	0.00	00.0	00.0	000	:			00.0	00.00	0.00)	000		***	46,916.40
	***********	DISTRICT ATTORNEY DEPARTMENT		**************************************	REGULAR PAY		*****		4,782,70	2,569.04	5,022.11	4,782.96	4,782.96	5,022.11	4,448.80	4.782.96	3.826.37	4.782.96	4.782.96	1,885.52	3.826.37	96.036.96	00 772 0	70.4017	4,/82.96	4,782.96	- 1		2,764.00		777,039.30	•	2,151,230.77	
	EKKKKKKK	SICT ATTO	REYS	***	ECLS		XXXXXXX		020	025	U20	U20	U20	U20	020	1120	120	120	1120	777	0.00	12.5	200	UZ4	020	020	H34	U24	, U24				2,	
	(法刘光从宋代刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元刘元	202 DIST	3836 ATT0	*****			XXXXXXXXXXXX		, JULIANNE	NIRANJAN	THIBODEAUX, JOSEPH VANDER	E JOSEPH	7 6) Z			۲.	#4 L	S SETU	ביים ביים		L WHISTURE	LINA		YNNE	JREEN MCEVOY	RRY ANNE	TILIAN	TTHEM		TAL		T TOTAL	
	***************************************	DEPARTMENT:	INDEX:	*****	EMPLOYEE		XXXXXXXXXXX		SYLVA SAVAGE, JULIANNE	THIAGARAJAH, NIRANJAN	THIBODEAUX, J	TIGHE, TERENCE JOSEPH	TTTIIS . RTCHARD	N GIVAGE DAVID N	TAVILLE COULT	ISOT JOECT I	VOYLES, SIANLEY	WAGGONER, KAIHY	WALTE, PEIER S	WAKSHULL, KOBIN BEIN	WALTRIP, VERA DELENE	WARCHOLSKI, KRIS I INA	HELLS, KATHARINA	WEST, LAURA	WEST, SUSAN LYNNE	WILLIAMS, MAUREEN MCEVOY	HOODHARD, TERRY ANNE	ZARZANA MAXMILIAN	ZIINSTETN . MATTHEW		* INDEX TOTAL		* DEPARTMENT TOTAL	
																					1	5	2			١					1	4	8	

Exhibit G

Program .-013

MANDATED COSTS CHILD ABDUCTION & RECOVERY CLAIM SUMMARY

FORM CAR-1

013		ABDUCTION CLAIM SUM		ERY		CAF	ζ-1
)1) Claimant:	County of Santa Clara	(02) Fiscal y	ear costs we	re incurred		2001-2 002	,
laim Statis	tics			3 3 3 3 3 3 3 3 3 3			
(03)(a)	Number of Cases for Compli	ance with Co	urt Order				286
(b)	Number of Out-of-Jurisdiction	on Cases					0
irect Cost	5						
)4) Reimbursa	able Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Complian	nce with Court Orders	\$703,600	\$173,106			\$1,856	\$878,562
2. Court Co	sts for Out-of-Jurisidiction Case	es The second					
05) Total Di	irect Costs	\$703,600	\$173,106	20000000000000000000000000000000000000		\$1,856	\$878,562
ndirect Co							
(06) Indirect	Cost Rate (From ICRP)		Salary and	Benefits			37.60
(07) Indirect		or [(line(05)(a)-	+line(05)(b))x	line(06)]			\$329,64
(08) Total D	irect and Indirect Costs: {Line						\$1,208,203
Cost Redu							T
(09) Less Of	ffsetting Savings, if applicable						<u> </u>
(10) Less O	ther Reimbursements, if applica	ble					Text to Execute
	laimed Amount: {Line(08)- [Line		0)]}				\$1,208,20
Revised 10/9						(Chapter 1399/

Program 013

MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

		- 							
(01) Claimant: County of Santa Clara				al year cos				2001-200	2
(03) Reimbursable Components: Check only on	e box per	form to	identify	the compo	nent bei	ng claimed	l .		
X Compliance with Cour	t Orders	i							
Court Costs for Out-of	-Jurisdi	ction C	ases						
(04) Description of Expense: Complete columns	s (a) thro	ugh (g)				Object A	ccounts		
(a)	(b) Hourly	Benefit	(c) Hours	(d)	(e)	(f)		(g)	
Employee Name, Job Classification, Activities Performed & Description of Expenses	Rate of Unit Cost	Rate	Worked / Quantity	Services & Supplies	Fixed Assets	Travel &Training	Salaries	Benefits	Total Sal. & Bens
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - includes translation, trial preparation, training and travel for child									
recovery. T. Blackwood, Attorney IV G. Bytheway, Criminal Investigator II P. Cardott, Criminal Investigator II L. Evans, Criminal Investigator II	\$85.82 \$45.21 \$53.63 \$56.12	21.77% 24.14% 25.05% 22.72%	1236.00 795.00			\$563	\$55,874 \$42,637 \$16,163	\$3,195 \$13,490 \$10,683 \$3,671	\$17,870 \$69,365 \$53,320 \$19,834
L. Evans, Chillian Investigator II L. Gomez, Legal Clerk J. Heim, Attorney IV J. Lucarotti, Criminal Investigator II M. Marculescu,	\$29.70 \$85.82 \$51.06 \$45.21	30.58% 19.18% 23.32% 9.15%	979.00 1419.00			\$111	\$72,452 \$34,085	\$12,169 \$16,119 \$16,896 \$3,119	\$51,967 \$100,137 \$89,347 \$37,204 \$80,967
J. Millar, Sr. Paralegal S. Mouras, Criminal Investigator II R. Ramirez, Criminal Investigator II M. Schembri, Criminal Investigator II	\$35.82 \$53.63 \$53.63 \$53.63	32.96% 29.48% 31.70% 23.02%	1136.00 169.00			\$600	\$60,925 \$9,064 \$44,514	\$20,070 \$17,958 \$2,873 \$10,246	\$78,884 \$11,937 \$54,760
J. Sylva, Attorney IV J. Woodall, Criminal Investigator II	\$85.82 \$53.63	25.67% 23.02%	1	1		\$582	\$55,182 \$77,390	\$14,166 \$17,813	
Provided direct clerical or administrative support of all child abduction cases. T. Dominick, Secretary E. Heyermann, Justice Systems Clerk H. Turner, Justice Systems Clerk R. Fraccolli, Criminal Investigator III	\$30.54 \$25.06 \$25.06 \$63.32	27.119 38.129	60.0 60.0	0			\$366 \$1,503 \$752 \$33,305	\$408 \$287	\$1,91 \$1,03

155

of_

Page:

\$703,600 \$173,106 \$876,706

\$1,856

INDIRECT COST RATE PROPOSAL

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 2001-2002

Fiscal Year: 2001-2002			Allowable	Allowable
Description of Costs	Total	Unallowable	Indirect	Direct Costs
	Costs	Costs	Costs	<u> </u>
rsonnel Services:	#40 304 030		\$5,092,464	\$33,199,465
Salaries & Wages	\$38,291,929 \$673,658		, -, -	\$673,658
Part-time Wages & Overtime	\$9,638,247		\$1,281,796	\$8,356,451
Benefits 25.2%	\$48,603,834		\$6,374,260	\$42,229,574
SUBTOTAL:	<u> </u>			
ne Item Costs (Services, Supplies & Other):	\$684		\$684	
4 Overtime Meals	\$460,464		\$350,507	\$109,957
5 COMS Tech/Teleph/Comm & Teleph	\$294,682		\$294,682	\$400.000
6 Insurance	\$163,020			\$163,020
7 Witness Expense	\$13,894		\$13,767	\$127
8 Maintenance - E9 Tuition Reimbursement	\$9,376		\$9,376	¢ባለ 56ለ
	\$29,912		\$5,348	\$24,564
· _	\$599,613		\$501,041	\$98,572 \$2,412,594
- 1 55	\$2,418,666		\$6,072	\$2,412,594 \$797,398
- a 1 1 -1 On a simi	\$2,197,875		\$1,400,477	\$2,223,991
a de la Compiana	\$2,223,991		#440 DC7	\$5,887
	\$119,154		\$113,267	\$280
15 Data Processing 16 Other Physician	\$280		6400 570	\$583,302
17 Rents & Lease	\$711,875		\$128,573 \$4.57.563	ψ000,002
18 Office Rents	\$157,562		\$157,562	\$27,404
19 Small Tools and Equip	\$79,294		\$51,890	(\$2,917
20 Sheriff/DA Spec	(\$2,917)		\$38,858	\$55,059
21 Education Expense	\$93,917		\$139,552	\$1,235
22 Books	\$140,787	\$0.007	\$ 135,332	4 .,===
23 Membership Dues	\$2,607	\$2,607	\$75,132	\$3,458
24 Reimbursement of Bar Dues	\$78,590		\$35,109	\$868
25 Printing and Reproduction	\$35,977		\$25,406	·
26 Special Department	\$25,406		\$653	
27 Board Local Meals	\$653		\$114,890	\$70,24
28 Transportation	\$185,136		\$25,317	, ,
29 Automobile Mileage	\$25,317		\$548,857	\$292,06
30 Garage Automobile	\$840,924		\$592,745	\$123,11
31 PC Hardware/Software	\$715,861		\$23,449	
32 Postage	\$23,449		\$320,285	\$13,87
33 Equipment	\$334,158		+	(\$10,740,49
34 Reimb - Professional	(\$10,740,496)			(\$190,12
35 Reimb - Department	(\$190,12 <u>1)</u>	\$2,607	\$4,973,499	(\$3,926,51
SUBTOTAL:	\$1,049,590		\$45454\$4\$45454545 m245数程45455数455755544 83556	
TOTAL EXPENDITURES:	\$49,653,424			
Cost Adjustments and/or Cost Plan Costs:			\$4,511,410	
36 Cost Allocation Plan	\$4,511,410		φ 4 ,511, 4 10	
37			\$4.511,410	
SUBTOTAL:	\$4,511,410		\$15,859,169	\$38,303,0
TOTAL COSTS:	\$54,164,834	\$2,607		
CALCULATED INDIRECT COST RATE =	37.6%		= Total allowable indir	
Rate is based on: Salaries & Benefits		\$42,229,574	 Total direct salaries 	and benefits
Male is pased oil. Calalico & Bollonto				

DEPARTMENTAL INDIRECT SALARIES

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 2001-2002

INDIRECT SALARIES

Position or Name of Employee	Annual Wages	rtmental histration (\$)		tmental oport (\$)
1 G. Kennedy, District Attorney* 2 P. Kuty, Chief Asst I 3 W. Larsen, Asst District Attorney 4 M. Gaffey, Supv District Attorney 5 J. Martinez, Confidential Secretary 6 M. Buller, Asst District Attorney 7 D. Davies, Asst District Attorney 8 T. Brewer, Chief DA Investigator 9 Assistant District Attorney (3) 10 B3N-C. Campbell, Program Mgr II 11 G19-P. Wright, Dept Info Sys Coord. 12 B2P-V. Diaz, Admin Support Ofc II 13 D05-Supv Legal Clerk (3) 14 D11-Transcriptionist (4) 15 D17-Receptionist (3) 16 D27-Secretary II 17 D28-Secretary I 18 D36-Advanced Clerk Typist (24.5) 19 D39-Clerk Typist 20 D40-Office Clerk (8) 21 D66-Legal Secretary (7) 22 D68-Personnel Svcs Clerk (2) 23 E28-Messenger Driver (2) 24 F14-Legal Clerk (26) 25 G81-W. Phillip, Storekeeper 26 H17-Utility Worker 27 B1P-Management Analyst 28 B3N-P. Claus, Prog Mgr II 29 M20-Facilities Maint Rep 30 31 32 33 34 35 *Kennedy's salary has been divided	\$134,134 \$182,832 \$157,430 \$117,546 \$70,252 \$158,210 \$158,210 \$104,182 \$491,686 \$70,850 \$56,316 \$60,294 \$147,342 \$133,952 \$100,464 \$42,380 \$38,740 \$848,484 \$30,680 \$233,376 \$332,514 \$77,688 \$63,960 \$1,087,008 \$32,734 \$33,488 \$56,862 \$70,850 \$47,944	\$134,134 \$182,832 \$157,430 \$117,546 \$158,210 \$158,210 \$104,182 \$491,686 \$70,850	100% 100% 100% 100% 100% 100% 100% 100%	\$70,252 \$56,316 \$60,294 \$147,342 \$133,952 \$100,464 \$42,380 \$38,740 \$848,484 \$30,680 \$233,376 \$332,514 \$77,688 \$63,960 \$1,087,008 \$32,734 \$33,488 \$56,862 \$70,850
36 amongst Admin Services, Family 37 Support and Crime Lab 38 39 40				

40	00 E47 70A
TOTALS \$5,140,408 \$1,575,080	\$3,317,304
TOTALS	
SECOND CONTROL OF THE PROPERTY	CE 000 464

TOTAL INDIRECT SALARIES \$5,092,464

C. C. C. C. C. C. C. C. C. C. C. C. C. C	DY CLOSED PP CL	1 (FD1) S1 0SED PY CLOSEDFICHE: 202	, 0001	RUN DATE= 07/2	07/27/02 TIME=	06.01.04 STARS VERSION 2.0
07/27/02 (01.21) CYCLE 03100	E	DISTRICT ATTORNEY DEPARTMENT REVENUES AND EXPENDITURES B REPORT PERIOD= FISCAL YEA	(202) Y FUND R 02		# #	seesseessessepAGE 137
SACE COLLEGE CONTRACTOR COLLEGE COLLEG	######################################	ISTRIC				/UIZU/UO CUTF 1
FUNDS FUNDS		•			PERCENT REALIZED/	AILABLE BALANCE
EXP EXP EXP ESTIMATED REVENUE/	AATED REVENUE	REVENUE/EXPENDI-USER TO DATE CURRENT PERIOD CURRENT		ENCUMBRANCES	# # # # # # # # # # # # # # # # # # #	* * * * *
			70 7	00.	306.42%	20,641.86-
SOURCE SAND FORFE	10,000.00	·	30,041.00	00.	2069.12%	9
022 722 JUDGMENTS AND D	10,000.00	80.	553.52	00.	1187.77%	ຄໍ ເ
	20,000.00	÷		00.	97.99%	22,885.20
036 9330 STATE-AUTOMOBIL	1, 135, 985.00	.67	42.460	00.	366.26	. 4
*TOTAL 036 STATE-AUTOMOBI	1, 135, 985.00	00.	83, 336.18	00.	96.428	4,333.82
046 9466 STATE-REALIGNME	84,672.00		63, 536.16	8.8	76.29%	, 079
3	673,249.00	005 00.	500, 169.69	8	844.66	700.34
062 9334 SIAIE-WORNER CO	125,064.00	•	124,363.00	00.	126.35%	322,877.83-
9339	1,225,501.00	-00-	548,3/6.63	00.	91.99%	ä
4403	3,517,275.61	. 53.	400 00	0.	840.46	101,365.00
002 7417 STATE SANTA CLA	1,700,965.00	412,526.00	498.341.00	00.	58.50%	, 689.00
9430	339,000.00		696, 493.59	00.	•	42,493.59=
6436	420.000.00	27,086.00	124,615.29	00.	103,85%	327,576.96
062 9459 STATE-OTHER GR	8, 355, 054.61	2,510,679.53 6,0	,027,477.65	8.		20,587.51
TOTAL USZ SIAIE OTTER	158,635.00	98,987.24	36,047,49	00.	87.02%	Ö
*TOTAL 072 FEDERAL-OTHER	158,635.00		80, 134.76	00.	117	41,950.70
079 9922 MISC INCOME-GRA	66, 184.00	28,049.63	60, 134.76	99.	117.53%	
*TOTAL 079 OTHER GOVERNME OF TOTAL CL	30,000.00	6,905.00	40,547.00	•		

07/27/02 (01.27)	PM CLOSED PP CLOSED	DISTRICT ATTORNEY DEPARTMENT DISTRICT ATTORNEY DEPARTMENT REPORT PERIOD= FISCAL YEAR	: 202 0202 0001 EPARTMENT (202) DITURES BY FUND ISCAL YEAR 02			
2020 171 LVITE	OFFICE OF THE DIST	STRICT ATTORN	新新 医医乳腺素质 医骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨	# # # # # # # #		*
SENT OF YEAR ELAPSED 100,000%		****	医骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨	**		NREALIZED REVENUE
REV REV ESTIMATED REVENUE/ ESTIMATED REVENUE/ ALCOTHENT ALCOTHENT ALCOTHENT	MATED REVENUE/ ALLOTMENT	REVENUE/EXPENDITURES CURRENT PERIOD YEAR TO	ADITURES YEAR TO DATE	ENCUMBRANCES	REALIZED/ UTILIZED**	BALANCE BALANC
20.00岁安安安安安安安安安安安安安安安安安安安安安安安安安安安安安安安安安安			00 673 07	00.	135.16%	10,547.00-
*TOTAL 091 COURT FEES AND	30,000.00	6,905.00	40, 34, 30, 47	00.	83.00%	84,999.63
5	500,000.00	00.	415,000.57	00.	83.00%	84,999.63
	500,000.00	00.	1 1 2 0 0 0 0 t t	· ·	169.55%	292,095.87-
095 9681 DOCUMENT	420,000.00	665	742 005 87	00.	169.55%	292,095.87-
*TOTAL 095 RECORDING FEES	420,000.00	183,685.66	10 101 05	00.	111.98%	4,191.95-
ᅐ	35,000.00		77, 17,	00.	860.59 8	301,983.43
	864,919.00	236,218.57	70.004	00.	%00°.	539.25-
9833	00.	90°.	00	00.	¥00.	00.
109 9899 MISCELLANEOUS I	00.	•	480.735.92	00.	55.61%	144, 264.08
109 9901 OTHER CHARGES F	325,000.00	55, 171, 12		00.	.00%	490.10-
109 9921 MISC INCOME-CHA	00.	99.	270.00	00.	*00	270.00
109 9923 MISC INCOME-OTH	00.	00.	270.00	00.	98.02%	10,377.96
109 9927 PROGRAM REIMBUR	525,000.00	123, 665.05	202,784,63	00.	74.22%	451, 134.17
*TOTAL 109 OTHER CHARGES	1,749,919.00	* /7 .	42 446.079.44	00.	% 66.96	376,370.20
*TOTAL REVENUE	12, 522, 449.61	3,719,252.45	00	8.	% 00.	45,576.00
1100 MISCELLANEOUS S	45,576.00	00.	€ 30 40 010 v	00.	103.95%	45,997.25
1183 RETIREE MEDICAL	1, 164, 944.00	17,458.		00.	* 00.	466,814.00
	466,814.00-			00	96.32%	1,460,704.28
	39,699,658.00	749, 314.91	1 1	00.	12.06%	384, 653.53
1186 SALARIES WITHOU	437,429.00	, 783		00.	215.95%	204, 237.72
	00 077 747	9,039.29	-			

	4 000 AB14 01 0000 CO	OM CLOSED PP CLOS	1(FD1) S1(ALL LOSED PY CLOSEDFICHE: 202 0202	1) S1 (ALL) 502 : 202 0201	RUN DATE= 07/27/02	T IME ■	06.01.04 STARS VERSION 2.0
DAFK8330 07/27/02	DAFR8330 (01.24) CYCLE 03f08		DISTRICT ATTORNEY DEPARTMENT REVENUES AND EXPENDITURES BY REPORT PERIOD= FISCAL YEAR	(202) FUND 02		39Vd************************************	*****PAGE 139
***************************************	医多角体检查检查 经股份 医克勒勒氏 医克勒氏试验检试验检试验检试验检试验检试验检试验检试验检试验检试验检试验检试验检试验	CARRESPOND OF THE DISCORDING O	DISTRICT ATTORNEY	医格曼氏病 医医骨骨 医骨骨骨 医骨骨骨 医骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨			•
BUDGET UN	GET UNIT	-		化甲基苯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	医骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨骨	SE	UNREALIZED REVENUE
PERCENT OF YEAR HARMEN REV REV REV REV	FINT OF YEAR ELAPSED 100.30%#sees REVENUE/		REVENUE/EXPENDITURES CURRENT PERIOD YEAR TO DATE	*	ENCUMBRANCES	REALIZED/ UTILIZED *******	AVAICADCE BALANCE BALANCE BALANCE BALANCE
OBJ SOBJ	19位据技术设计学技术设计学技术设计学			203,274.07	00.	%00°.	293, 271.07-
		00.	06.100,1	46 201 24-	00.	105.12%	744.21-
1 1191	OVERTIME	4,549.00	293.01	13,273.21	00.	36.09%	212, 495.43
1 1192		132,486.00	1,186.32	60.404	00	51.25%	102.38
1 1193	PREMIUM PAY	210.00	00.	79.701		440.29%	279,738.82-
1 1195	CALL DUTY	7,862.00	64, 372.36	2,997,600.82	8. 6	440 47%	335, 385, 63-
1 1196	, HEALTH INSURANC	2,74, 2,375.00	47,419.80			5 /1 · / · / ·	404, 420, 41-
1 1197	FICA - EMPLOYER	1,782	52,996.75	·		400.001	120 48-
1 1198	PERS - RETIREME	2,560, 2,321.00	11,058.20	572,450.48	00.	100.02%	83 70
1 1199	WORKERS' COMPEN	57 2 476.00	00.	392.30	00.	62.42%	٠
1 1234	UNIFORM ALLOWAN	00.	00.	1,609.52	00.	%00°	-26.700,1
1 1391	HOLIDAY OVERTIM	1.632.00	00.	00.	00	% 00.	551,032.00
1 1397	COUNTY CONTRI M	564753.00	962,584.07	48,603,833.79*	00.	96.13%	720, 177.21
*TOTAL 1		49,530,368.00	00.	984.00	00.	ທີ່	
2 2102	8	5,800.00	2,041.76	5,326.48	00.	91.84%	77. 000 77
	4 COMS TECHNICAL	5.888.00	18,016.49	246,665.83	00.	84.22%	70,222.04
		292,	3,358.16	208,472.14	00.	77.22%	00.404.10
	6 COMM AND TELEPH	265	00.	294,682.00	00.	100.00%	00.
2 2171	1 INSURANCE	294	11,425.96	163,019.83	00.	179	72,340.03
2 2203	3 WITNESS EXPENSE	7,426.00	828.00	13,894.00	00.		33,332,03
2 2211	1 MAINTENANCE - E	5,000.00	00.	9,375.92	00.		24.02
2 2244	4 TUITION REIMB -	15, 183.00	00.	29,912.13	1,600.00	11.21%	20.0704.447
2 2285	5 MISCELLANEOUS E	281					

* 06.01.04 STARS VERSION 2.0	AANGEN ## ## ## ## ## ## ## ## ## ## ## ## ##	
7/02 TIME=	50	
0001 RUN DATE= 07/27/02 TIME= 06.01.04 ST. VERSION VERSION FUND 02	ENCUMBRANCES. 93,793.54 00 275,989.00 275,989.00 130,102.69 00 14,496.04 4,352.55 10.00 17,979.49 00 2,673.78 1,340.00	
-D1) S1(ALL) 0001 4E: 202 0202 DEPARTMENT (202) ENDITURES BY FUND FISCAL YEAR 02	STRICT ATTORNEY ***********************************	94.5CD
CLOSED PY CLOSEDFICHE: 202 0202 DISTRICT ATTORNEY DEPARTMENT (REVENUES AND EXPENDITURES BY REPORT PERIOD= FISCAL YEAR	*V) * *	00.
COM PY PY 108 PM CLOSED PP	######################################	00.
1 000 AP14 01 0000 COM (01.21) CYCLE 03108	######################################	
DAFR6330 1 07/27/02 (######################################	

TIME= 06.01.04 STARS VERSION 2.0	新 新	T UNREALIZED REVENUE/ ED/ AVAILABLE ED BALANCE ************************************	.81% 29,312.19- .69% 17,098.88	.42% 167,188.82	88,743	*		64.05% 67,170.50 90.97% 1,066,355.34-	90.71% 1,119,397.35- 93.50% 3,491,897.09	92.44% 3,115,526.89-	96.99% 376,370.20 93.50% 3,491,897.09	92.44% 3,115,526.89-
UN DATE= 07/27/02		PERCENT REALIZED/ ENCUMBRANCES UTILIZED ************************************	.00 118:81% .00 59:69%	69	.00 115	8 1	, 88 48		.00 .00 .00 .00, 667.14	600,667.14- 92.	.00 96 600,667.14 93	600, 667.14- 92
0001 202) FUND 02	######################################	NDITURES YEAR TO DATE	185, 136. 19	840,924.18	.00.	50,955.93 / 23,448.78	11, 646, 048.84 334, 158.19	334, 158.19 10,740, 495.66-	190, 120.99- 10, 930, 616.65- 49, 653, 424.17*	37,507,344.76-	12,146,079.41 49,653,424.17	37,507,344.76-
1(FI CLOSED PY CLOSEDFICH DISTRICT ATTORNEY I REVENUES AND EXPEI REPORT PERIOD=	**************************************	CURRENT PERSON YEAR TO DATE ***********************************	7.5	410,379.01-	.00	.00	1,349,577.08	.00	.00 1,548,235.32- 763,925.83	2,955,326.62	3,719,252.45 763,925.83	2,955,326.62
PY PM CLOSED PP	CFFICE OF THE GENERAL FUND	**************************************	155,824.00	42,416.00	.00	114, 172.00	15,844,715.71	421,253.69	243,163.00- 12,050,014.00- 53,745,988.40	41,223,538.79-	12,522,449.61	41,223,538.79-
DAFR8330 1 000 AP14 01 0000 COM 07/27/02 (01.21) CYCLE 03108	BUDGET UNITH CASE TO SERVE THE THE DISTRIBUTION OF THE DISTRIBUTIO	PERCENT OF YEAR ELAPSED 100.0%**********************************	2 2751 TRANSPORTATION	2 2752 AUTOMOBILE MILE 2 2756 GARAGE AUTOMOBI	2775	2963	2772 TOTAL 2	4 4300 EGUIPMENI *TOTAL 4 FIXED ASSETS 7 7300 REIMB - PROFESS	7500 REIMB - TOTAL 7 EXPEND	*TOTAL 0001 FUND REVENUES OVER EXPENDITURES	BUDGET UNIT RECAP: *TOTAL 0202 OFFICE OF THE REVENUES EXPENDITURES	REVENUES OVER EXPENDITURES

) RUN DATE= 06/27/02 TIME= 15.14.26 STARS)ZS ()TS. (***) (***) (***) (***) ដ DAFR8970 1 000 0000 02 PC6 PC6 06/26/02 (20.31) CYCLE 02001

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VERSION 3.0				李爷爷爷爷你我去去去去去去去去去去去去去去去去去去去去去去去去去去去去去去去去去		3832 ADMINISTRATIVE SERVICES	
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		01/5000	80	****		4 4 4 4	****
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2				******			*******
3832		r.	6/23/02	*****			*****
202 202	CLARA.	CE REPO	DATE 0	******			*****
FICHE:	. SANTA	INTERFA	PAY PERIOD END DATE 06/23/02	****			*****
Y CLOSEL	COUNTY OF SANTA CLARA.	PAYROLL INTERFACE REPORT	PAY PER	*****			*****
CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202	Ö			******	INI		***
SED PP (******	DEPARTME	VICES	****
PM CLO				******	FORNEY 1	IVE SER	4 4 4 4 4
03081				*****	DISTRICT ATTORNEY DEPARTMENT	ADMINISTRATIVE SERVICES	
CYCLE				*****	DIST	ADMI	
0.31)	•			******	202	3832	
06/26/02 (20,31) CYCLE 03081				******	DEPARTMENT:		
06/				***	DEP	INDEX	

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EMPLOYEE	ECLS	1185/1187 REGULAR PAY	1191 1391 000000000000000000000000000000	1193/1195/1491 1001/1234/2XXX	OTHER	1196 1196 TNSTRANCE	1197 FICA	1198 PERS	WORKERS	TOTAL
**************************************	****	*********	→ *	******	******	*****	*****	*	***	*****
	3		•		•	9	0	2	6	099.1
ALCARAZ, BRENDA LEE	710	1.76	2 (1.0		, ,	, t		י י	796.4
ALLMAND, JENNIFER HILL	V73	, į	? '	0.0	~ ^) u		. r	י יע	625
ALVARADO, BERTHA D	070	1,826.64	\mathbf{r}	46. 1.00	~ ~	0.40	7.0		, n	549.2
alvarado, saundra	040	4.			~ ~	4 C	11.0		, ,	7 986
	D36	462.2		0.0	~ ^		٠,	л r		, (,
ANTUZZI, SUZETTE C.	F14	ا	٠,	0.0	~ (90	7.00			,
APPLETON, KRISTIN	D39	645.88	٠.	0.0	_ (٠ د د	ط. 1			ייניטי מיניטי
ARBLASTER, COLIN J.	D39	236.2	٠.	0.0	_	16.1	4.6	ָ מ מ	,,,	7.000
ARMOUR, JULIAN PATRICK	V73	2,350.80	ਪ	0.0	О.	57.4	69	71.5	•••	105.4
ARTEAGA, ELVIRA	D36	2,506.90	0.00	46.1	0		۳,	•	•	ים סמ
BALES, ALAN R	F14	1,685.60	٧.	0.0	0	57.4	28.	21.6	•	,318.
BARRIENTES, LORENA	V74	2,764.33	٧.	46.1	$\mathbf{\omega}$	Ξ.	15.0	37.5	٠:	,282.7
BEAUDOIN. TINA	D70	1,826,64	٧.	0.0	$\mathbf{\circ}$	49,6	39.7	32.5	٠,	, 575.
A MARRY CHARA	D05	2,187,03	_	0.0	_	45.	67.	59.	٠.	,991.
NETWEL THEREOF	070	1,826,66	٦,	0.0	_	5.	39.	32.	•	,571.2
A STATE OF THE STA	040	ĩ	. ~	0	_	0	31.	· ·		446
	φ φ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ	c		69	_	9	74.	99	•	875.1
DOENO, NICOME ELENA	7 4 7	1 905 68		0		'n	45	38	:	, 663.
E COMP GOTTED /	040	7 0 0		C	_	9	47	`:	-	563.
C GNT THOUGHT TO THE	T14	,		0	_	8	35.	27.		,303.
BOAL, CACCOBLINE	777	ì -			_	4	01	66	:	974.
CT BOOCH, MISA	מינים מינים	2,048,90	576.25	0	_	9	_	48	-	249.
Composit Customing	a a			C	_	5	02	90	:	,737.
MACHINETT MADITA MAN	773		00.0	0	_		79.	71.	•	.094
	V74		0.00	46.	_	5	45.			, 654
CANDOMAN CONTRACT TABLET STATE OF THE STATE	760		00.00	0	_	7	60	02	_:	, 906
	200		0.00	0	_	Š	85.	79.		,429.
ALCIENTAL OTANAM - ALACO	משלים		00.00	0	_	'n		45.	~	,783.
CHOTT: CHRISTOPHER K.	011		146.02	0	_	9e	_•	01.	<u>.</u>	,042.
CHIANG, BIN	B78		0	•	_	89	•	54.	_:	, 932.
CLAUS, PETER LUKE	B3N	ัก	0.00	0		89	:	_:		,143.
COHEN, MYRNA S	V22		0.00	0		7.	.:	27.	ເດ	,412.
Œ	M20	'n	0.00	0		5.	_:	27.	Ġ	,492.
	F14	ત	0.00	Ö		24.	_:	21.		,285.
COX, DEBRA	070	1,921.6		171.	-	52.		39.	_;	,862.
CRITTENDEN, DENISE	F14	1,703.9	•	0.	- 4	24.	_:	23.	'n	, 914.
CRUZ, RITA D.	D36	1,395.8				45.		6	ċ	,068.
CRUZEN, KATHERINE M	D74	ਜੋ	•	0	_		_:	87.		76.
DA SILVA, JOAN MARGARET	F14	1,766.3	•	0	-	16.	٠,٠		ဖွဲ	,271.
, DANDAVATI, NEIL	040	N	•	•		o	ά.	ö	ς.	558
→ DAVIES, DAVID NORCLIFFE	A60		•		•	90.	÷	51.		, 582.
DECOSTA, JANICE L	F14	1,872.3	0.00	0.00	00.0	445.61	143.23	135.67	27.67	2,624.48
X DIAZ, VICTORIA	B2P	2,31	•	.0	•	49.		69		, 149.
DIMEO, MARY L	070	2,1	•	o ·		89	mi (ຕີ		953,
DIPPERT, STEVE A	V7.	2,35	•	o.	•	45.		į		, 182.

) RUN DATE= 06/27/02 TIME= 15.14.26 STARS version 3.0) S2(3832 DAFR8970 1 000 0000 02 PC6 PC6 CP (***) (***) (***) S1() S2(06/26/02 (20.31) CYCLE 03081 PM CLOSED PP CLOSEDFICHE: 202 202 3832 COUNTY OF SANTA CLARA PAYROLL INTERFACE REPORT PAY PERIOD END DATE 06/23/02

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EPARTMENT: 202 NDEX: 3832	CT ATTC STRATIV	DISTRICT ATTORNEY DEPARTMENT ADMINISTRATIVE SERVICES								리
***********	**********	**********	******	**********	*****	******	*****	*****	*********	*****
EMPLOYEE	ECLS	REGULAR PAY	1491 1391 OVERTIME	שמת	OTHER BENEFITS	1196 1196 INSURANCE	1197 1197 FICA	1198 Pers	192/119 WORKERS COMP	TOTAL
***********	******	****	*	* * *	*****	*	*********	*	******	******
DISETH, GLENDA	X3C		0	0	0	04.0	.5	70.2	4.4	,020,9
	DIA	816.4	0.00	0.00	0.00	445.61	138.96	131.49	26.85	2,559.39
DOUGHERTY, JENNA N.	V73	8.0	۰,	0	0	67.4	φ.	71.5	4.9	,104.4
	V73	er 1	\circ	0	٠	ς, ω,	4.	3.4 4	7.8	,442.1
EZGAR, DAVID H	020	۰.	•	0	9	0	Ġ,	0	7.7	,784.5
EARKENHOLD, KKLSTEN	040 060	204.68	$\sim c$	9 0	<u>ن</u> د	0.6	15.6	0.5	ы О	223.3
	F14	. "	י פ	>	, c	4.70	000	51.Z		, 559.4
	H17	20	, 0	9 0	, c	9 6	. מ ס ס	; ; ;	•	0.040.7
FUKUCHI, STEPHENIE	V73		\circ	0	90	o <>	. 4	rv	<i>u L</i>	, ,
FULTON, RACHELLE J	G73	ω.	۰.	0	0	17.3	21.9	16.9	. 2	347.3
Gal, suzana	V23	418.9	0	0	0	0.60	11.0	01.7	1.4	,762.2
GALLARDO, MARTHA ·	V73	50.8	0.0	н	۰.	57.4	83.3	74.9	5.4	,148.1
	F14	766.3	ω.	0	۰.	45.6	8:	7.7	5.5	,753.8
GAMMINO, MICHAEL E	X3G	569.	۰.	0	۰.	04.0	96.5	87.8	7.9	, 295.9
	D36	_	•	0	٠.	7.4	97.1	90.5	_	33.9
	F.14	•	•	9 (۰,	36.0	ω.	5.6	7.6	,414.9
•	0 to	404	5,	0 0	٠,	0	15.6	0,	ر س	223.3
COMPS CANDER	414		, o	<u>ب</u>	٦,	32.1		· . ·	ינט	05.6
GORAL SANDRA	202	1,490.24 0.00	121.39	ם כ		A o	27.0	10.5	4. c	,246.5
GORDON, PATRY A	736	•	•	י כ		20.4		2 6	ے ر م	100.
_	1 T	7.70r/	, ,			9 0	7 · 7 · 7	יי טיס	 	ກຸ
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Zi Zi	DII						, ,	-1 ∞	, –	3.0
GUZICKI, TONI L.	D70	•	٠.	٠,		57.4	27.1	9.61	4	291.3
	D70	۰.	٠.	٠.	٥.	36.0		2.2	6	361.6
	D40	230.	٠, ١	٠,٠	٠.	04.0	<u>.</u>	7.5	8.1	734.4
HARBIS CIADAS	0.50 0.50	1,2/U.UB	٠,٠		၁ (04.0	97.1	90.5	8	780.6
HARTLEY, CRAIG DANTEL	13.6	33.0	٠.	<u> </u>		90		2.0	4.0	434.6
HERNANDEZ-BIBAEFF, DEBORAH	V74	942.			י כ	י ה	. α	0.0) a	7040.
HERNANDEZ, JOEL	F14	872				45.6	43.2	י ער	- C	624
HERNANDEZ, SYLVIA	D68	647	٠.	٠,	0	90.7	31.0	18.8		113.
HERRERA, CONSUELO	D39	076	4.	Ξ.	٠.	57.4	94.2	79.5	8	781.5
G)	F38	1,490.24	٠.	٠.	਼	8.09	÷.	7.0	7	894.1
HOLGUIN, SUNSHINE C.	G73	\mathbf{m}	٠,	٧.	٠.	16.1	98.	92.3	2.	720.3
HOWELL, CLEO T	D 64	1,946.08	0	٠,	٠,	45.6	ω.			710.5
HIMMING CHOCKEN CAL	414	1,766.32	ייי ייי	0	٠,	57.4	47.	27.7	 	593.3
CAROLINE CAROLINE COMMENTS	0 t	ກິ		٠,	٠.	04.3	26.	16.3	24.4	223.6
MENNEDI, GEORGE WENDELL	A U	ZI6.4		9	٠,	8	19.1	47.4	œ.	482.0
KRACHT, FIEND B	, y	1 069 16	, ,	٠,	٠, ر	04.0	56.	58.8	ص ت:	119.
	7 4	• •	•	٠,٠	٠,٠	2 6	20.00	0	15.8	167.4
KWON, HO-YEON	0.74) LO	•	•	ں د	۷		٦,	m	282.1
				•	•	0.7	20	ņ	ν. 	015.8

) RUN DATE= 06/27/02 TIME= 15.14.26 STARS VERSION 3.0 DAFR8970 1 000 0000 02 PC6 PC6 CP (***) (***) (***) S1() S2(06/26/02 (20.31) CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 3832 COUNTY OF SANTA CLARA PAYROLL INTERFACE REPORT PAY PERIOD END DATE 06/23/02

BELS MEGICAR PAY 1139 11397/11597 1140	* *	**************************************		* * * *	7 ONG COTYGE '************************************	* * * * * * * * * * * * * * * * * * *	*******	****	****	[d*******	*PAGE 112
BUTTON BY A PARTIES NAME TO A PARTIES THE PROPERTY FOR THE PROPERTY PROPERTY FOR THE PROPERTY PROPERTY FOR THE PROPERTY	**********	NISTRATIV. ********	**************************************	******	************	****	******	********	*****	* 0	* * *
Name	a e	ECLS	REGULAR PAY	391 RTIME	1001/1234/2XXX OTHER EARNINGS	OTHER BENEFITS	1196 INSURANCE	1197 FICA	1198 PERS		TOTAL
N. 15270.08 0.00 0.00 0.00 256.03 111.06 104.99 21.62 1,933. N. 505 6,005.04 0.00 0.00 0.00 256.03 111.06 104.99 21.65 1,933. N. 506 6,005.04 0.00 0.00 0.00 340.09 115.70 106.71 22.32 2,648. D. 15116.68 0.00 0.00 0.00 340.09 115.70 106.71 22.32 2,648. D. 15116.68 0.00 0.00 0.00 340.09 115.70 106.71 22.32 2,648. D. 15116.68 0.00 0.00 0.00 340.09 115.70 106.71 22.32 2,648. D. 15116.68 0.00 0.00 0.00 0.00 340.09 115.70 106.71 22.32 2,648. R. D. D. 1422.56 0.00 0.00 0.00 0.00 106.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00	************	***	*****	***	**********	****	****	****	***	*	* * *
H. D36 1,462,24 0.00 0.00 0.00 37,41 1,168 1,148 5 1,1		D36	270.0	0	0	0	54.6	7.1	90.5	6.9	,931.
 H. D55 1, 12 To. 60 H. D56 6, 055.04 0.00 0.00 0.00 0.00 0.00 0.00 0.	EN-CHUN	D36	1,462.24	0	0	0	36.0	1.8	04.9	1.6	, 936.7
A60 6,055,04 0.00 0.00 0.00 10.0	DAMS, KELLY M.	D36	1,270.08	0	0	0	57.4	97.1	90.5	8.7	, 833,9
Page 11 Page 12 Page 13 Page 14 Page	WILLIAM W	A60	6,055.04	0	0	0	0.06	63.2	48.9	9.4	,546.7
DYO 1, 1512.42 0.00		D36	1,116.68	0	0	0	0.10	5.4	0.6	6.5	,498.7
R. 1936 1,270.08 0.00	ANGELA	070	1,512.42	0	0	0	0.70	15.7	08.7	2.3	,063.2
R. D36 1,422 56 0.00 0.00 0.00 161.00 0.00 161.00 0.00 161.00 0.00 161.00 0.00 0	I-FANG	D36	1,270.08	0	0	0	57.4	97.1	90.5	8.7	,833.9
H. 155. 14.42.5.6 0.00 0.00 0.00 226.03 1018.83 101.98 21.62 2.058. R. 156. 1462.2.6 0.00 0.00 0.00 237.41 111.86 104.95 21.62 2.058. R. 156. 1462.2.6 105.28 48.35 0.00 337.41 111.86 104.95 21.62 2.058. R. 156. 12. 1462.2.6 105.28 48.35 0.00 34.05 12.62 2.058. R. 156. 12. 12. 12. 12. 12. 12. 12. 12. 12. 12	ARTHA A		0.00	0	0	0	60,8	0.0	0.0	0.0	160.8
R. D36 1462.24 0.00 0.00 357.41 111.86 104.95 2.756. R. D36 1462.24 0.00 0.00 0.00 468.25 97.16 108.41 23.88 2.756. D37 16 2255.62 0.00 0.00 0.00 468.25 97.16 108.41 23.88 2.756. RX W51 2.355.82 0.00 0.00 0.00 344.99 179.84 171.51 3.741 3.741 11.81 14.15.94 0.00 0.00 0.00 344.99 179.84 171.51 3.741 3.741 3.741 1.812.30 0.00 0.00 0.00 150.88 179.84 171.51 3.741 3.741 3.741 1.812.30 0.00 0.00 0.00 160.80 10.00 0.00 0.00 179.84 171.51 3.741 3.741 3.741 1.812.30 0.00 0.00 0.00 0.00 1468.25 179.84 171.51 3.741 3.741 3.741 1.812.30 0.00 0.00 0.00 0.00 0.00 0.00 0.00	RICHARD	G7.3	1,422.56	0	0	0	36.0	8.80	01.9	1.0	,890.4
RY. D36 1,462.26 105.28 48.35 0.00 304.30 132.52 1016. RY. D36 1,270.08 0.00 0.00 0.00 342.25 37.16 192.26 18.77 17.00 10.00 18.25 176. D36 1,270.08 0.00 0.00 0.00 134.25 179.14 171.51 34.74 174.556. REXINE D11 1,115.94 472.66 0.00 0.00 1468.25 15.98 206.89 41.73 3,756.18 170.00 0.00 1468.25 179.84 171.51 34.74 13.756.19 170.00 0.00 170.00	O. SYDNEY R	D36	462	0	0	0	57.4	11.8	04.9	1.6	,058.0
THE DISCRIPTION OF COLOR OF CO	A	D36	462	5.2		0	04.3	23.6	08.4	3.8	,176.1
The color of the	KAREN S.	D36	70	0.0	0.0	0	68.2	97.1	90.5	8.7	,944.8
HRY NY3 2,350,82 0.00 0.00 0.00 304.09 175.84 171.51 34.74 5,044. HERTNE DII 1,115.94 0.00 0.00 0.00 166.82 215.96 206.89 4173 3.756.15. EEN VAS 2,520,82 0.00 0.00 0.00 166.82 215.96 0.00 0.00 0.00 1.00 1.00 0.00 0.00 0.0	ADO, VIRGINIA	070	26	0	0	0	24.2	39.7	32.2	9	449.8
HERTINE DII 1,415.94 (70.00 0.00 166.25 215.96 206.89 41773 3/755. EENTINE DII 1,415.94 (70.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 0.00 256.03 10.00 256.03	EZ. DEBORAH	V73	350	· C	0	0	04.0	79.8	71.5	7	041.0
ERINE D11 1,412.94 472.96 0.00 0.00 160.80 0.00 0.00 0.00 160.80 0.00 0.00 0.00 160.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00	JEZ. JOANN MARY	W51	823	0	0	0	68.2	15.9	06.8	7.7	.756.1
HERINE DII 1,415.94 472.56 0.00 0.00 236.03 144.47 101.49 27.91 2,398. EAST FOR EACH COLOR COL	K. FAXE A.			0	0	0	60.8		0	0	160.8
THE COLOR TO THE C	MS. MARY CATHERINE	D11	415	2	0	0	36.0	44.4	01.4	5	398.4
NY3 2,350.80 0.00 0.00 0.00 468.25 179.84 171.51 34.74 3,205.87 ETA 1,472.30 631.90 0.00 0.00 324.23 143.23 135.67 37.01 3,172.88 ETA 1,472.30 0.00 0.00 0.00 324.23 143.23 135.67 37.01 3,172.88 ETA 1,472.30 0.00 0.00 0.00 324.23 143.23 135.67 37.01 3,172.89 ETA 1,281.00 0.00 0.00 0.00 334.23 143.23 135.67 37.01 3,172.89 ETA 1,281.00 0.00 0.00 0.00 334.23 143.23 135.67 37.01 3,173.89 ETA 1,281.00 0.00 0.00 0.00 334.23 143.23 135.67 37.01 3,173.89 ETA 1,281.00 0.00 0.00 0.00 334.23 17.17 90.56 18.77 1800.80 ETA 1,765.32 0.00 0.00 0.00 0.00 334.23 17.17 90.56 18.77 1800.80 ETA 1,765.32 0.00 0.00 0.00 0.00 334.23 17.17 90.56 18.77 1800.80 ETA 1,765.32 0.00 0.00 0.00 0.00 334.23 17.17 90.56 18.77 1800.80 ETA 1,490.24 0.00 46.16 0.00 0.00 177.64 110.51 22.77 2.013.80 ETA 1,685.60 0.00 0.00 0.00 334.23 179.84 171.51 22.77 2.013.80 ETA 1,685.60 0.00 0.00 0.00 334.23 179.84 171.51 22.77 2.013.80 ETA 1,872.30 245.74 0.00 0.00 0.00 334.23 179.84 171.51 22.70 2.003 ETA 1,550.40 0.00 0.00 0.00 0.00 334.03 179.84 171.51 2.73 1.75 ETA 1,550.40 0.00 0.00 0.00 0.00 145.61 18.60 179.84 171.51 2.73 1.75 ETA 1,550.40 0.00 0.00 0.00 0.00 145.61 130.80 123.30 2.95 ETA 1,465.40 0.00 0.00 0.00 0.00 145.61 130.80 123.30 2.95 ETA 1,465.40 0.00 0.00 0.00 0.00 145.61 170.84 162.73 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 145.61 170.84 162.70 2.33 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 145.61 170.84 162.70 2.33 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 0.00 145.61 170.84 162.70 2.33 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 0.00 145.61 170.84 162.70 2.33 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 0.00 145.61 170.84 162.70 2.33 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 0.00 145.61 170.84 162.70 2.33 1.75 ETA 1,462.40 0.00 0.00 0.00 0.00 0.00 0.00 0.00	LAND, DORA	99Q	800	0	6.1	0	45.6	57.2	49.3		837.4
FI14 1,872.30 631.90 0.00 0.00 304.09 191.58 135.67 37.01 3,172. TH 1,872.30 0.00 0.00 0.00 35.42 143.23 135.67 27.67 2,503. V23 945.96 0.00 0.00 0.00 357.41 74.84 66.88 14.46 1,190. D40 1,023.44 0.00 0.00 0.00 357.41 78.30 72.09 15.13 1,546. D40 1,023.44 0.00 0.00 0.00 357.41 78.30 72.09 15.13 1,546. D41 1,766.32 0.00 0.00 0.00 353.65 162.31 124.93 31.48 2,832.14 1,490.24 0.00 0.00 0.00 353.65 162.31 127.73 26.11 2,500. D11 1,288.00 0.00 0.00 46.16 0.00 445.61 117.54 110.51 22.70 2.003. NN V73 2,350.80 0.00 0.00 46.16 0.00 445.61 117.54 110.51 22.70 2.003. NN V73 2,350.80 0.00 0.00 46.16 0.00 445.61 117.54 110.51 22.70 2.003. NN V73 2,350.80 0.00 0.00 324.23 128.95 121.68 12.73 26.11 2,285. NN V73 2,350.80 0.00 0.00 46.16 0.00 445.61 117.54 110.51 22.70 2.003. NN V73 2,350.80 0.00 0.00 0.00 445.61 117.54 110.51 22.70 2.003. NN V73 2,350.80 0.00 0.00 0.00 445.61 117.54 110.51 12.78 3.00 2.003. NN V73 2,350.80 0.00 0.00 0.00 445.61 117.54 110.51 12.78 3.00 2.003. NN V73 2,350.80 0.00 0.00 0.00 445.61 117.54 110.51 12.78 2.35 1.00 2.003. D40 1,071.44 0.00 0.00 0.00 445.61 112.38 113.67 31.30 2.93 1.00 2.003. D40 1,071.40 0.00 0.00 0.00 445.61 110.00 445.61 117.51 110.51 11.75 1.00 1.00 0.00 1.00 1.00 1.00 1.00 1.0	RY, LISA LAUREN	V73	350	0	0	0	68.2	79.8	71.5	-	205.1
THE FILE LYAPE 30 0.00 0.00 334.23 143.23 135.67 27.67 2,503. V23 945.96 0.00 0.00 0.00 387.41 78.30 12.06 15.13 1.546. D40 1,023.44 0.00 0.00 0.00 387.41 78.30 72.09 15.13 1.546. D40 1,023.44 0.00 0.00 0.00 337.41 78.30 72.09 15.13 1.546. D40 1,023.44 0.00 0.00 0.00 344.23 182.39 72.09 15.13 1.546. D41 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2.503. D41 1,031.44 0.00 46.16 0.00 445.61 135.13 127.73 26.11 2.503. D41 1,031.44 0.00 46.16 0.00 445.61 135.13 127.73 26.11 2.503. D42 1,071.44 0.00 46.16 0.00 445.61 135.13 127.73 26.11 1.744. D40 1,071.44 0.00 0.00 0.00 445.61 185.9 121.68 24.91 22.78 2.88 2.88 2.88 2.88 2.88 2.88 2.8	NESS, BYRON	F14	872	5	0	0	04.0	91.	35.6		172.
V23 945.96 0.00 0.00 0.00 0.00 0.00 17.484 66.28 14.46 1.190 D36 1,023.44 0.00 0.00 0.00 324.23 97.17 14.84 66.28 14.46 1.190 D36 1,023.49 0.00 0.00 0.00 324.23 97.17 14.84 18.10 18.13 1.546 D36 1,023.49 0.00 0.00 0.00 324.23 97.17 90.56 18.77 18.00 D17 1,720.80 0.00 0.00 0.00 324.23 97.17 90.56 18.73 1.805 D17 1,728.00 0.00 0.00 0.00 468.25 102.06 95.36 D17 1,728.00 0.00 46.16 0.00 216.10 117.54 110.51 22.70 2.019 E14 1,768.60 0.00 0.00 0.00 324.23 128.95 127.73 26.11 2.784. NN V73 2,350.80 0.00 0.00 0.00 324.23 128.95 127.73 26.11 2.784. NN V73 2,350.80 0.00 0.00 0.00 324.23 128.95 127.9 34.74 1.690 NN V73 2,350.80 0.00 0.00 0.00 344.23 118.86 91.90 22.70 2.013. NN V73 2,350.80 0.00 0.00 0.00 445.61 18.86 91.90 22.83 31.30 2.844. NN V73 2,350.40 0.00 0.00 0.00 445.61 18.86 91.90 22.95 2.213. NN V73 2,350.40 0.00 0.00 0.00 445.61 112.86 133.90 25.39 2.443 D40 1,071.44 0.00 0.00 0.00 190.71 146.63 134.13 28.32 2.351 D50 1,662.24 0.00 0.00 0.00 445.61 130.69 123.39 25.39 27.13 D50 1,764.24 0.00 0.00 0.00 445.61 130.69 123.39 25.39 25.39 27.23 GCORIA D55 1,87.04 0.00 46.16 0.00 445.61 170.84 162.70 33.01 3.045 E14 1,462.24 0.00 46.16 0.00 445.61 170.84 162.70 33.01 3.045 E74 1,462.24 0.00 0.00 0.00 236.03 106.21 96.58 27.71 17.51 D65 2,187.04 0.00 46.16 0.00 445.61 170.84 162.70 33.01 3.045 E74 1,462.24 0.00 0.00 0.00 236.03 104.99 123.39 25.39 25.39 26.39 27.74 E74 1,462.24 0.00 0.00 0.00 445.61 170.84 162.70 33.01 3.045 E74 1,462.24 0.00 0.00 0.00 236.03 104.99 123.39 25.39 27.74 E74 1,462.24 0.00 0.00 0.00 236.03 104.99 13.71 21.72 D66 2,008.72 0.00 0.00 0.00 236.03 104.99 133.01 23.39 25.39 25.39 26.39 27.74 E74 1,462.24 0.00 0.00 0.00 236.03 104.99 104.99 17.74 E74 1,462.24 0.00 0.00 0.00 236.03 104.99 123.39 25.39 27.74 E74 1,462.24 0.00 0.00 0.00 236.03 104.99 123.39 25.39 27.74 E74 1,466.32 0.00 0.00 0.00 236.03 104.99 123.39 25.39 27.74 E74 1,766.32 0.00 0.00 0.00 236.03 104.99 123.39 25.39 27.74 E74 1,766.32 0.00 0.00 0.00 236.03 104.99 123.30 13.30 13.30 13.74 E74 1,766.	LLAN, JENNIFER	F14	872	0	O	0	24.2	43.2	35.6	7.	503.1
D40 1,023.44 0.00 0.00 357.41 78.30 72.09 15.13 1,546. V73 2,129.52 0.00 0.00 0.00 324.23 97.17 90.56 1877 1,800. V73 2,129.52 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,800. D17 1,288.00 0.00 0.00 46.16 0.00 488.25 162.91 154.93 31.48 2,801. E14 1,766.32 0.00 0.00 0.00 465.61 135.13 127.73 26.11 2,500. D17 1,288.00 0.00 46.16 0.00 465.61 117.54 110.51 22.70 2,019. E14 1,685.60 0.00 0.00 46.60 0.00 324.23 17.84 171.51 32.77 2,019. WN V73 2,500.80 0.00 0.00 46.16 0.00 324.23 17.84 171.51 34.91 2,285. WN V74 1,685.00 0.00 0.00 0.00 425.68 118.86 31.90 32.96 2,213.80 1.00 1.00 1.00 445.61 162.03 135.67 31.30 2,804. A D40 1,771.44 0.00 0.00 0.00 445.61 162.03 135.67 31.30 2,804. WN V74 1,818.00 265.65 0.00 0.00 445.61 162.03 135.67 31.30 2,804. D70 1,682.24 0.00 0.00 0.00 445.61 162.03 135.67 31.30 2,804. D70 1,682.24 0.00 0.00 0.00 445.61 130.69 123.99 25.39 2,443. D70 1,682.24 0.00 0.00 0.00 445.61 130.69 123.99 25.39 2,443. D70 1,682.24 0.00 0.00 0.00 445.61 112.38 100.54 21.71 2,123 17.37 17.23 17.37 1	PATRICIA K	V23	945	0	O	v	89.2	74.8	66.2	7	190.8
D36 1,270.08 0.00 0.00 324.23 97.17 90.56 18.77 1,800. V73 2,129.52 0.00 0.00 0.00 353.65 162.91 154.93 31.48 2,892. F14 1,766.32 0.00 0.00 0.00 46.16 135.13 127.73 26.11 2,500. LANDA F38 1,490.24 0.00 46.16 0.00 468.25 102.06 95.36 19.72 2,019. F14 1,490.24 0.00 46.16 0.00 216.10 117.54 110.51 22.70 2,019. F14 1,685.60 0.00 0.00 0.00 324.23 128.95 121.68 24.91 2,285. NN V73 2,350.80 0.00 0.00 0.00 324.23 128.95 121.68 24.91 2,285. NN V74 1,872.30 245.74 0.00 0.00 0.00 357.41 162.03 135.67 31.30 22.96 22.13 14.15 1.288.00 0.00 0.00 0.00 357.41 162.03 135.67 31.30 24.91 2,288. A D40 1,071.44 0.00 0.00 0.00 357.41 162.03 135.67 31.30 2.296 15.84 1.851.49 1.90 22.96 1.847.4 1.851.44 1.851.44 0.00 0.00 0.00 357.41 162.03 135.67 31.30 2.296 15.84 1.851.49 1.951.44 1.951.44 0.00 0.00 0.00 0.00 286.03 106.21 96.88 20.52 1.847.4 1.751.2 0.00 0.00 0.00 0.00 286.03 106.21 96.89 20.52 1.847.4 1.751.2 0.00 0.00 0.00 0.00 286.03 106.21 96.89 20.52 1.847.4 1.751.2 0.00 0.00 0.00 0.00 0.00 126.21 130.69 123.39 25.39 2.443 1.751.2 0.00 0.00 0.00 0.00 0.00 357.41 182.88 1.00.34 2.173.7 1.723.9 2.162 1.764 2.173.1 1.86 1.96 1.764 2.173.1 1.765.32 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	ABBY A	D40	1,023.44	•	O	٠.	57.4		~	5.	546.3
V73 2/129.52 0.00 0.00 0.00 45.61 135.13 127.73 26.11 2/500.	SR, MICHELLE	D36	1,270.08	٠.	0	٠	24.2		~	, m	800.
FI4 1,766.32 0.00 0.00 445.61 135.13 127.73 26.11 2,500. LANDA F38 1,490.24 0.00 46.16 0.00 468.25 102.06 95.36 19.72 2,019. LANDA F38 1,490.24 0.00 46.16 0.00 425.01 117.54 110.51 22.70 2,019. LANDA F14 1,685.60 0.00 0.00 426.16 117.54 110.51 22.70 2,019. VV3 2,350.80 0.00 0.00 0.00 324.23 128.95 121.68 24.91 2,285. NN V73 2,350.80 0.00 0.00 0.00 324.23 128.95 121.68 24.91 2,285. NN F14 1,787.30 245.74 0.00 0.00 425.68 118.86 91.90 22.90 2,213. NA F14 1,887.30 245.74 0.00 0.00 425.61 162.03 135.67 31.30 2,801. NA F14 1,872.30 245.74 0.00 0.00 357.41 162.03 135.67 31.30 2,801. NA F14 1,872.30 245.74 0.00 0.00 445.61 81.96 75.68 15.84 1,690. NA V74 1,851.84 0.00 0.00 0.00 425.68 112.38 100.54 21.71 2,129 100.54 117.51 0.00 0.00 425.68 112.38 100.54 117.51 2,129 100.54 117.51 0.00 0.00 425.68 112.38 100.54 21.71 2,129 100.54 117.51 0.00 0.00 0.00 445.61 117.86 104.95 117.37 1,723 0.00 0.00 0.00 445.61 117.86 104.95 21.62 1,783 0.00 0.00 0.00 445.61 117.86 104.95 21.62 1,783 0.00 0.00 0.00 445.61 117.86 104.95 21.62 1,783 0.00 0.00 0.00 445.61 117.86 104.95 21.62 1,783 0.00 0.00 0.00 445.61 157.20 149.34 30.37 2,837	A, JESSICA	V73	2,129.52	٠.	·		53.6	62.9	54.	7.	832.4
HANDA DIT 1, 288.00 0.00 46.16 0.00 468.25 102.06 95.36 19.72 2,019. LANDA DATA 1, 685.60 0.00 46.16 0.00 216.10 117.54 110.51 22.70 2,003. LANDA DATA 1, 685.60 0.00 0.00 0.00 324.23 128.95 121.68 24.91 2,284. NN V73 2,350.80 0.00 0.00 0.00 344.23 128.95 121.68 24.91 2,285. NN FI4 1, 685.60 0.00 0.00 0.00 344.23 128.95 121.68 24.91 2,285. NN FI4 1, 685.60 0.00 0.00 0.00 344.23 128.95 121.68 24.91 2,285. NN FI4 1, 685.60 0.00 0.00 0.00 344.23 128.95 121.68 24.91 2,285. NN FI4 1, 685.60 0.00 0.00 0.00 344.23 128.95 121.68 24.91 2,283. NN FI4 1, 685.60 0.00 0.00 0.00 344.21 12.94 171.51 34.74 3,040. A V74 1, 851.84 0.00 0.00 0.00 190.71 146.63 135.67 135.67 15.84 1,690. B DATA 1, 765.22 0.00 0.00 0.00 357.41 89.90 83.45 17.37 1,723 1.723 1	SLL, JANET L	F14	1,766.32	_	_	_	45.	35.1	27.7		500
F38 1,490.24 0.00 46.16 0.00 216.10 117.54 110.51 22.70 2,003 P45.61 85.50 79.14 16.51 1,744 P71 1,685.60 0.00 0.00 0.00 324.23 1289 55 121.68 24.91 2,748.50 P71 1,588.00 265.65 0.00 0.00 0.00 324.23 128.84 171.51 34.74 3,040.00 0.00 0.00 357.41 162.03 135.67 31.30 2,804.00 0.00 0.00 0.00 357.41 162.03 135.67 31.30 2,804.00 0.00 0.00 0.00 0.00 357.41 162.03 135.67 31.30 2,804.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	A, NAOMI R.	D17	1,288.00	٠.	6.1	_	68.	02.0	95.	6	019.
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E.M. Fi14 1,288.00 265.65 0.00 0.00 425.68 118.86 91.90 22.96 2,213. E.M. Fi14 1,872.30 245.74 0.00 0.00 357.41 162.03 135.67 31.30 2,804. A. D40 1,071.44 0.00 0.00 0.00 190.71 146.63 134.13 28.33 2,804. V74 1,851.84 0.00 0.00 0.00 190.71 146.63 134.13 28.33 2,351. E28 1,350.40 37.98 0.00 0.00 236.03 106.21 96.58 20.52 1,847 D70 1,662.24 0.00 46.16 0.00 425.68 112.38 100.54 21.71 2,129 D70 1,751.2 0.00 0.00 425.68 112.38 100.54 21.71 2,129 D70 1,751.2 0.00 0.00 445.61 170.84 162.70 33.01 3,045 F14 1,462.24 0.00 46.15 0.00 216.10 101.90 95.19 19.69 1,764 D66 2,137.12 0.00 46.15 0.00 445.61 157.20 149.34 30.37 2,837 V74 2,137.12 0.00 46.16 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 236.03 163.49 155.50 31.58 2,723 F14 1,766.32 0.00 0.00 0.00 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500 F14 1,766.32 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	AN, CHERYL ANN	V73	2,350.80	<u>.</u>	~	٠.	04.(3.6	71.5	4	,040.
M F14 1,872.30 245.74 0.00 0.00 357.41 162.03 135.67 31.30 2,804 A D40 1,071.44 0.00 0.00 0.00 445.61 81.96 75.68 15.84 1,690 C 0.00 0.00 0.00 190.71 146.63 134.13 28.33 2,351 C 1 1,851.84 0.00 0.00 0.00 190.71 146.63 134.13 28.33 2,351 C 2 1,847 0.00 0.00 0.00 455.61 130.69 123.39 25.39 2,443 C 3 1,357.12 64.34 47.60 0.00 425.68 112.38 100.54 21.71 2,122 C 4 1,755.12 0.00 0.00 0.00 216.10 101.90 95.19 19.69 1,764 C 2 1,877.14 0.00 0.00 0.00 216.10 101.90 95.19 19.69 1,764 C 2 1,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 C 2 1,377.12 0.00 0.00 236.03 163.49 155.50 31.58 2,723 C 2 1,377.12 0.00 0.00 0.00 236.03 163.49 155.50 31.58 2,723 C 2 1,377.12 0.00 0.00 0.00 236.03 163.49 155.50 31.58 2,723 C 1 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500		D11	1,288.00	65.6	٠.	٧.	25.	18.	91.5	2	,213.
A D40 1,071.44 0.00 0.00 445.61 81.96 75.68 15.84 1,690 V74 1,851.84 0.00 0.00 0.00 190.71 146.63 134.13 28.33 2,351 E28 1,350.40 37.98 0.00 0.00 455.61 130.69 123.39 25.39 2,443 D70 1,662.24 0.00 46.16 0.00 455.61 130.69 123.39 25.39 2,443 G73 1,357.12 64.34 47.60 0.00 455.61 170.38 100.54 21.71 2,123 D05 2,187.04 0.00 0.00 0.00 445.61 170.84 162.70 33.01 3,045 F14 1,462.24 0.00 0.00 0.00 236.11 157.20 149.34 30.37 2,837 D66 2,008.72 0.00 0.00 236.03 163.49 155.50 31.58 2,723 V74 2,137.12 <th< td=""><td></td><td>F14</td><td>1,872.30</td><td>45.7</td><td>٧.</td><td>۲.</td><td>57.</td><td>62.0</td><td>35.</td><td></td><td>,804.</td></th<>		F14	1,872.30	45.7	٧.	۲.	57.	62.0	35.		,804.
EL E28 1,350.40 37.98 0.00 0.00 190.71 146.63 134.13 28.33 2,351. E28 1,350.40 37.98 0.00 0.00 236.03 106.21 96.58 20.52 1,847 L. D70 1,662.24 0.00 46.16 0.00 425.61 130.69 123.39 25.39 2,443 O G73 1,357.12 64.34 47.60 0.00 425.68 112.38 100.54 21.71 2,129 A D40 1,175.12 0.00 0.00 445.61 170.84 162.70 33.01 3,045 INA,GLORIA D36 1,331.92 0.00 0.00 216.10 101.90 95.19 19.69 1,764 F14 1,462.24 0.00 0.00 445.61 157.20 149.34 30.37 2,837 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 S F. F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500		D40	071.4	٧.	٧.	٧.	45.0	81.	75.	د	, 690.
E28 1,350.40 37.98 0.00 0.00 236.03 106.21 96.58 20.52 1,847 D70 1,662.24 0.00 46.16 0.00 425.61 130.69 123.39 2,443 G73 1,357.12 64.34 47.60 0.00 425.68 112.38 100.54 21.71 2,129 D40 1,175.12 0.00 0.00 0.00 357.41 89.90 83.45 17.37 1,723 D05 2,187.04 0.00 46.15 0,00 445.61 170.84 162.70 33.01 3,045 E14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 V74 2,137.12 0.00 0.00 0.00 236.03 163.49 155.50 31.58 2,723 E14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	o, david	V74	851.8	<u>.</u>	~	٧.	06	46.	34.1	8	,351.
. D70 1,662.24 0.00 46.16 0.00 455.61 130.69 123.39 25.39 2,443 G73 1,357.12 64.34 47.60 0.00 425.68 112.38 100.54 21.71 2,129 D40 1,175.12 0.00 0.00 0.00 357.41 89.90 83.45 17.37 1,723 D05 2,187.04 0.00 46.15 0,00 445.61 170.84 162.70 33.01 3,045 B7.41 D36 1,331.92 0.00 0.00 0.00 216.10 101.90 95.19 19.69 1,764 E14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 445.61 157.20 149.34 30.37 2,837 E. V74 2,137.12 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	A, MICHAEL	E28	350.4	~	\sim	٠.	36.	90	96.	0	847
G73 1,357.12 64.34 47.60 0.00 425.68 112.38 100.54 21.71 2,129 D40 1,175.12 0.00 0.00 0.00 357.41 89.90 83.45 17.37 1,723 D05 2,187.04 0.00 46.15 0.00 445.61 170.84 162.70 33.01 3,045 E14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 E. V74 2,137.12 0.00 0.00 236.03 163.49 155.50 31.58 2,723 F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	IOK-YEN L.	D70	62.2	÷.	9	٠.	55.	30.	23.	5	443.
D40 1,175.12 0.00 0.00 357.41 89.90 83.45 17.37 1,723 D05 2,187.04 0.00 46.15 0,00 445.61 170.84 162.70 33.01 3,045 D05 2,187.04 0.00 0.00 0.00 216.10 101.90 95.19 19.69 1,764 F14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 V74 2,137.12 0.00 0.00 0.00 236.03 163.49 155.50 31.58 2,723 F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	GONZALO	G73	ᆏ	4		٠.	25.	12	00		129.
D05 2,187.04 0.00 46.15 0,00 445.61 170.84 162.70 33.01 3,045 NA,GLORIA D36 1,331.92 0.00 0.00 0.00 216.10 101.90 95.19 19.69 1,764 F14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 F. V74 2,137.12 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	, YOLANDA	D40	75.1		;	٧.	57.	68	83.		723
D36 1,331.92 0.00 0.00 0:00 216.10 101.90 95.19 19.69 1,764 F14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 V74 2,137.12 0.00 0.00 236.03 163.49 155.50 31.58 2,723 F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	f, amelia	. 002	87.0	٠.	9	_	45.	70.	62	ω,	045
F14 1,462.24 0.00 0.00 0.00 82.78 111.86 104.95 21.62 1,783 D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 V74 2,137.12 0.00 0.00 0.00 236.03 163.49 155.50 31.58 2,723 F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	O-TIJERINA, GLORIA	D36	31,9	٦.	٠.	· · ·	16.	01.	5.	, <u> </u>	764
D66 2,008.72 0.00 46.16 0.00 445.61 157.20 149.34 30.37 2,837 8.87 8.87 8.87 8.83 8.83 8.83 8.83 8	MARIE H.	F14	62.2	٠.	٠.		82	11.	04		783
S.F. V74 2,137.12 0.00 0.00 236.03 163.49 155.50 31.58 2,723	YOUNG M	D66	7.800	٠.	٠.	٠.	45	57.	49		837
F14 1,766.32 0.00 0.00 0.00 445.61 135.13 127.73 26.11 2,500	တ	V74	137.1	٦.	٠.	٠.	36.	63	55		723
	S, KELLY	F14	766.3	٠.	Ξ.	_	45	35	27.	·	500
						,) }		i	;	

) RUN DATE= 06/27/02 TIME= 15.14.26 STARS VERSION 3.0) S2 (3832 DAFR8970 1 000 0000 02 PC6 PC6 CP (***) (***) (***) (***) S1() S2(06/26/02 (20.31) CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 3832 COUNTY OF SANTA CLARA PAYROLL INTERFACE REPORT PAYROLL INTERFACE REPORT PAYROLL INTERFACE REPORT

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DEPARTMENT: 202 DISTRICT ATTORN TNDEX: 3832 ADMINISTRATIVE	PATTO	DISTRICT ATTORNEY DEPARTMENT ADMINISTRATIVE SERVICES			-				i	
*********	****	***	* 1	*****	******	***	********	*******	******	*****
EMPLOYEE	ECLS	1185/1187 REGULAR PAY	1191 1391 ATTTTT	1193/1195/1491 1001/1234/2XXX OWNER ERBNINGS 1	OTHER	1183 1196 TWEETBANCE	1397/1398 1197 ETCh	1198	MORKERS	TOTAL
*****************	* * * * * *	*****	4 *	**********	******	****	******	(* *	*******	******
XPHILIP, WILLIAM J.	681	259.	0	0	0	8.3		~	မ	912.1
PRESCOTT, HEATHER J	V73	037.3	0	0	0	24.2	55.8	9.0	\leftarrow	, 695.5
QUIROZ, RACHEL	040	614.06	0 (\circ	0	ó	ص. ص	0.0		670.1
OURA, ANNE J.	036	1,331.92	0 0	\circ	\circ	68.2	01.9 70.9	υ. 1 τ	ນ ວິດ	, OTO,
RAMINES, TIMOTHI PERCE FRANKLIN	4 6 7 0 7 0 7 0	1,357,14	<i>y</i> C) C	\circ	36.0	03.8	. 0	, 0	814.1
REYNA, VINCENT D	V73	350	\circ	· ~	0	\circ	9.6	9	5.4	094.8
REYNOLDS, DEBORAH ANN	D28	1,638.56	0	0	0	04.0	25.3	18.1	4.2	,210.3
	D40	023.4	0.0	0.0	0.0	0.00	78.29	0.00	15.13	1,116.86
RODRIGUEZ, CORKINE L.	2 6	1,730,48	, c) C	> C	0.00	0.00	n n	 	7.54
ROJO, CAROLINA M	1	00.00	\circ	9 0	0	100	. 0	. 0		160.8
ROMERO, ELAINE	039	1,076.48	0	0	0	7.06		0	œ	,447.4
RYAN, MAUREEN ANNE	D17	1,230.48	0	Ç,	0	04.0	-	5	8.1	34,4
SALINGER, JOANNE	D36	30,32	\circ	\circ	0	0	2	0;	4.	33.0
GANCHEZ, DENISE Y	D05	1,984.00	ح د	-	0	(A C	~ a	- R	.) (.	633.2
SAVALZA, GLORTA	068	1,569,04	,	, .	,	1 4	20.0	12.0		149.4
SEARS, MICHAEL	D36	731.12			, 0	9	55.5	50.1		967.
SEPULVEDA, MARY LOUISE	D70	v	0	_	J	32.0	3.			,462.1
SERRANO, IRMA	F38	1,319.40	· ·	0,	0	00.5	8	94.2	 	694.8
SIMONI, ELIZABETH	#14 0	1,872.30	_	46.1		0 4	21.00	200	20 L	429
C) SINUNO, MAKIN	A 00 C	1,742,56		., _		0 6	ם ממ		יי ני	220.0
Spert, Resecca M.	074	1.350.40	, ,		-	286	0.00	96		038.
	D74	i	_			04.0	3.6			,028.
STAYTON, JANIS L	070	٠Ī٠			٠,	7.	42.5	34.9	-	472.
SUMAGUE, CYNTHIA ESTOLANO	760	-ī -				80 4	40.	7.0	_ `	054.
TAPOLSKI, DIANA BELLE	990	1 0				2 10	119		1 -	573
	D74	i H	_	_	. –	62.	91.	84.		847.
TRAN, KIM	F14	Н	_	_	_	36.(17.	10.	2.	,019.
TRAN, PAUL	960	— (_ `	٠.	~ `	98	20.	13.	 m	,071.
TRINH, CHAO HOYEN Valnez Brta T W	BZK	n c				57.	m 4	~ .		ວິດ
VALENZUELA, EMMA	F38	1	:		. –	75	. ``	ຸດ	: -:	498.
VALLEJOS, ROYANN	Ð36	Н	٠.	٠.	٠.	24	10.	96	H	, 001
VALLESTEROS, SANDRA RAMIREZ	D64	0	٠.	٠.	_	45.	72.	64.	ä	,067.
VANDERPYL, KAREL ANN	F14	1,766.32				999	• : •	٠	• : •	E 5
WELTER VERB DELENE	V 7.3	1			•	֓֞֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֓֓֓֓֓֜֜֜֜֜֜֜֜֓֓֓֓֓֜֜֜֜		- C	# C	
WARNER, SENTHIA M.	D36	1,27				24.			, 0	930
WEGER, ALVIN GLENN	A60	6,301	_	_	_	67.	77.	19	m	806.
WEIDNER, PATTY ANN	F14	1,766.32	٠.	-	٠.	57.	S		9	, 412.
WELLS, SHARON ANNE	דומ	415		-	٠.	57.	10.	07.	.	,033.

DAFR8970 1 000 0000 02 PC6 PC6 06/26/02 (20.31) CYCLE 03081		CP (***) (*	(***) (PP CLOSE	*	*) (***) (***) S1(PY CLOSEDFICHE: 202 202 COUNTY OF SAWTA CLARA	51 (202 202 31 () \$2() RUN D	RUN DATE= 06/27/02		TIME= 15.14.26 STARS VERSION 3.0	S STARS ION 3.0	
******************	****	****	****		PAYROLL INTERFACE REPORT PAY PERIOD END DATE 06/23/02	ACE REPC)6/23/02 :*******	***	****	****	PAYROLL INTERFACE REPORT PAY PERIOD END DATE 06/23/02 ************************************	PAGE 114	
DEPARTMENT: 202 DISTRICT ATTORNEY DEPARTMENT INDEX: 3832 ADMINISTRATIVE SERVICES	TRICT ATT	DISTRICT ATTORNEY DEPARTMENT ADMINISTRATIVE SERVICES	RTMENT S	**	***	****	***	**	****	****	*************************	***	
TANK TANK TANK TANK TANK TANK TANK TANK	υ <u>τ</u>	1185/1187 PCLS PROTES PAY	.87 11 744		1193/1195/1491 1001/1234/2XXX	191 CXX OTHER	1183	33 13 96	1397/1398	3 1198	1192/1199 WORKERS	TOTAL	
321O14E3	7	VILITODIAN O	OVER	OVERTIME OT	OTHER EARNINGS	GS BENE	BENEFITS INSURANCE	ANCE	FICA	PERS	COMP	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
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WICKLANDER ELIZABETH ANNE	TE G73		-	00.00	00.00	0.00	505.61		114.00	107.05	22.91	2,239.81	
WILSON, OLIVIA		1,685.60		0.00	00.0	00.0			128.95	121.68	24.91	2,387.04	
WOLDEN, JUDITH CHARLENE	990		180	0.78	00.0	0.0			167.50	145.88	32.36	2,839.33	
WOLFRAM, SHAN MARIE	BIP			00.0	00.0	0.0			193.66	185.04	37.41	3,373.53	
WONG. LOUISA	D97			4.39	00.0	0.0	0 105.78		101.37	92.86	19.58	1,644.78	
WONG, MABEL MY	F14		175	5.41	49.33	0.0			146.13	125.14	28.24	2,445.88	
WRIGHT, KELLY L	D40			00.0	00.0	0.0			94.14	87.59	18.19	1,666.43	
WRIGHT, MICHELLE C.	F14			00.0	0.00	0.0			18.56	111.52	22.91	2,039.00	
WRIGHT, PAULA KAY	G19			00.0	0.00	0.00			15.67	206.58	41.67	3,728.65	
WYMAN, ROGER	E28		-	00.0	0.00	0.00			103.30	96.58	19.96	1,927.65	
ZELAYA, IVONNE J	474		1 80	0.11	00.0	0.00	40	.49	74.68	68.16	15.54	1,250.02	
* INDEX TOTAL		343,261.00		• •	1,997.82		59,208.34			24,267.56		465,454.76	
1			6,022	.29		00.00			25,505.58		5,192.17		

ME= 15.14.26 STARS	VERSION 3:0	
) RUN DATE= 06/27/02 TIME= 15.14.26 STARS		
) \$2(3834	
CP (***) (***) (***) SI() S2(CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202	COUNTY OF SANTA CLARA
DAFR8970 1 000 0000 02 PC6 PC6)6/26/02 (20,31) CYCLE 03081	

PAYROLL INTERFACE REPORT

2,689.69 4,871.61 4,156.96 1,249,19 3,995.84 4,794.39 4,326.49 115 4,178.21 4,371.63 3,922.51 2,230.79 4,420.20 3,460.35 4,640.73 ,229.65 ,095.07 ,915,30 TOTAL PAY PERIOD END DATE 06/23/02 1192/1199 WORKERS 48.86 40.70 49.38 28.22 55.64 48.14 43.85 14.81 475.63 135.06 145.55 528.48 447.64 70.49 443.07 528.48 4447.64 377.41 92.34 138.40 528.48 447.64 447.64 377.41 0.00 377.41 468.46 125.12 628.84 377.41 468.46 381.72 38.40 447.64 1198 377.41 1397/1398 0.00 39.92 49.49 76.66 49.13 39.92 142.62 0.00 146.02 54.19 64.10 45.77 0.00 38.99 98.97 151.00 132.46 63.20 47.18 48.99 210.64 43.02 39.92 FICA 46.24 48.39 47.18 1197 1391 1001/1234/2XXX OTHER 1196 OVERTIME OTHER EARNINGS BENEFITS INSURANCE 365.41 96.80 304.09 445.61 425.90 468.25 445.61 190.71 468.25 304.09 190.71 0.00 0.00 418.38 337.48 125.71 304.09 .90.71 240.03 468.25 468.25 212.55 468.25 216.10 1193/1195/1491 46.16 0.00 0.00 0.00 0.00 0.00 0.00 0.00 586.32 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1191 1391DISTRICT ATTORNEY DEPARTMENT REGULAR PAY 1185/1187 3,188.88 2,688.48 2,719.21 3,337.20 1,908.80 3,764.65 3,188.88 3,188.88 3,337.20 2,688.50 2,966.40 2,688.48 3,337.20 1,002.16 3,388.19 1,818.00 1,002.16 2,004.32 3,764.65 3,188.88 3,188.88 2,688.48 646.92 LEGAL SUPPORT SERVICES ECLS V76 V76 V76 V76 V76 V76 **V88** 775 887 V76 W21 BROCKMAN, WILLIAM JOSEPH BYTHEWAY, GLENN EDWARD CUNNINGHAM, GRANT PAUL DI BARI SR., DAVID J. DONALDSON, SHARRON M. GENTILE, ELIZABETH H CUNNINGHAM, DIANA D BYERS, DAVID WALTER CAMPAGNOLO, DAVID R 3834 FINLEY, JENNIFER J. A CARDOTT, PATRICE K DELAMORA, CRISTINA VFRACOLLI, ROBERT A CAMPBELL, PATRICIA BYE, MAURY ROLAND DESTRO, ANTHONY F AVILA, MICHELLE M ALMASON, TODD LEE BREWER, THOMAS E DENNEHY, LAUREN BEAMS, ROBERT B. EVANS, LINDA K FBROWN, RANDY S BOATES, NATHAN 9cook, John E DEPARTMENT: GEER, BRIAN COLE, JODI EMPLOYEE

5,183.39 3,592.93 1,740.30

46.65 55.64 62.16 9.73 1,314.43 4,371.63 4,250.61 4,197.30

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JOHNSON, THOMAS WESLEY CALEAS, DOUGLAS ERNEST

LANGLEY, HORTENCIA S

LANE, MAURICE C

KING, ARTHUR D KRACHT, JOHN A

LEVY, NORMAN JOSEPH CEWIS, GAIL SHARION

LEWIS, ROBERT CARI

HEWITT, DAVID MICHAEL

HERRERA, ROCHELLE

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3,114.72 3,764.66 3,337.20 3,188.88 2,688.48 1,293.84

HAMILTON, ROBERT GIOVANNI

HA, DOMINICK VAN

164

HATCHER, MARK DOUGLAS

HERNANDEZ, RAYMOND PETER HERNANDEZ, FRANK LOUIS

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) RUN DATE= 06/27/02 TIME= 15.14.26 STARS VERSION 3.0) S2 (3834 UAFKUSIU 1 UUU UUUU UZ PC6 PC6 CP (***) (***) (***) S1() S2(
06/26/02 (20.31) CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 3834
COUNTY OF SANTA CLARA
PAYROLL INTERFACE REPORT
PAY PERIOD END DATE 06/23/02

DEPARTMENT: 202 DISTRICT ATTOR INDEX: 3834 LEGAL SUPPORT ************************************	DISTRICT ATTORNEY DEPARTMENT LEGAL SUPPORT SERVICES ************************************	* * 2* 00000000000000000000000000000000	1193/1195/1491 1193/1195/1491 11001/123/20 11001/123/20 175.20 0.00 0.00 0.00 0.00 0.00 0.00 0.00	* * * * * * * * * * * * * * * * * * *	**************************************	* * * * * * * * * * * * * * * * * * *	* * * * * * * * * * * * * * * * * * *	* * * * * * * * * * * * * * * * * * *	**PAGE 116 *** 3, 156 .75 3, 156 .75 3, 156 .75 3, 156 .75 4, 288.42 4, 288.42 4, 288.42 4, 288.42 4, 288.42 4, 288.42 4, 288.42 4, 288.42 5, 888.42 7, 198.14 7, 198.14 7, 198.14 7, 198.14 7, 198.14 7, 198.16 7, 100.53 7, 100.53 7, 100.53 7, 132.53 7, 132.53
* INDEX TOTAL	236,786.61		474.92	0	00.4	•		,	

VERSION 3.0) RUN DATE= 06/27/02 TIME= 15.14.26 STARS 3836 CP (***) (***) (***) (***) S1(
PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202
COUNTY OF SANTA CLARA DARKONIU UUU UUUU UZ PC6 PC6 CYCLE 03081 06/26/02 (20.31)

PAYROLL INTERFACE REPORT
PAY PERIOD END DATE 06/23/02

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202	DISTRICT ATTORNEY	RNEY DEPARTMENT	ENT		t t t				1 1 1 1 1 1 1	FAGE LLB
INDEX: 3836 ALTORNEYS	EXS ******	*****	****	****	****	**********	****	****	****	****
EMPLOYEE	ECLS	1185/1187 REGULAR PAY		1193/1195/1491 1001/1234/2XXX	ОТНЕВ	1183	1397/1398	αρ11	1192/1199 WORKERS	TATOT.
******	*****	*	OVERT	OTHER EARNI	ITS ***	: Z *	10 *	PERS ********	. +	* * * * * * * * * * *
ADAMS, MICHAEL T	020	5,103,36	0.0	O.	S	491.22	390.41	24 72	75.4	1 205
AIZPURU-SUTTON, LAURA	1125	507.7		· c	2 0	7	יי כי כי	. ע		125.1
ALCALA, JAVIER	020	5, 103, 36	9 9	9 0	, c			. ב הינו	 	100
ALEM, AMIR R.	024	065.8	00.0	2	· C			֓֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜֜	יי יי	
ALLEN, FRANCISCA	020	103.3	. 0	90	0	, ,	. 4	. 7	4 4	305
ALLOGGIAMENTO, JULIA	021	. "		20	9 0	7 - 7 - 7	יי טער	, ,	היי	516 91
ALVARADO, ANGELA L.	U21	00	. 0	0	0	19.2	9.0	3.8) Œ	173.8
ANDERSON, MELVIN PAUL	020	5,103.36	0	0	0	27.0	90.4	64.7	4.0	160.9
ANGEL, DAVID A	020	4	00.0	0	0	35.3	96.9	96.1	7.0	822.0
ARRIOLA, CHRISTOPHER J.	020	305.2	٠.	٥.	0	55.4	29.3	22.8	3.6	176.5
ARROYO, JACQUELINE	020	m e	0,	9	0	91.2	22.9	64.7	7.8	340.1
BAEK, LOIS L	020	103,3	•	0,	0	91.2	75.7	64.7	4.	310.4
DATEM, KOBEKT H.	020	4 0	\sim	٠,	0 0	23.4	ლ. დ. მ	22.8	۰ س	244.5
CALUMIN, FRANCIS E	120	103.3	\sim		9	0.65	90.4	64.7	4.	092.9
	121	0,0	Э С		<u>ء</u> د	52.3	9 G	78,1	2.0	478.1
OBENDER, ALBERT CHARLES	120	າຕ) C	. c	. c	19.K	200		о С	173.8
	020	305.2	\circ		9 0	2. 5. C	, ה ה ה		, u	7270
BERNHARD, ANGELA L.	020	305.2	0	. 0	. 0	56.8	9 6	22.8		277.9
	020	103.3	0	0	۰.	91.2	90.4	64.7	4.	325.1
	025	527	0	٥.	٥.	15.4	93.3	29.5	7.3	203.4
C) ABLACKWOOD, TIMOTHY JOHN	020	103	0	۰.	۰.	80.3	90.4	64.7	5.4	,214.3
	020	358	0	۰.	0	81.5	08.0	78.1	9.	,505,3
BLOOMFIELD, SOSAN OLLL	020	103	\circ	0,0	۰.	80.3	90.4	64.7	5.4	,214.3
	120	5,103,36	_ _			91.2	900	64.7	 	,325.1
BOWMAN, CAMERON KENNARD	020	358	, ,		• 0	000	200	7.04.7	ນ ເ ຜູ້ເ	302.5
BOWMAN, TERRY LYNN	020	4,305.28	0.00	00.0	00.0	235.48	329.36	222.82	63.64	5,018,13
BOYARSKY, JAY S	020	358	\circ	•	0	81.5	5.60	78.1	. 0	507.3
BOYD, DAVID R.	021	718	0	٠.	٥.	52.7	84.4	92.0	9	502.4
BRAKER, MATTHEW DONALD	020	521	S	0	٠.	88.5	45.8	34.1	6.8	,656.6
SEAUGHTON, RODNEY	020	2,551.68	o	o, .	٠.	0	95.2	0.0	т. П	,531.6
CABRONIA VICIORIA	070		,	•	۰.	69.7	60	78.1	9.2	, 595,5
CADAN, CAMES VANCEL	120	204 204	-	9,0	۰.	27.0	90.4	64.7	5.4	,160.9
CARR, BRYAN R.	127	, ,	<i>_</i> _		. c	20.02	2.6	82.7		, 367.3
CARRUBBA, FRANK	1120	֓֞֜֜֜֝֓֜֜֝֓֜֝֓֜֜֜֝֓֜֜֝֓֓֓֡֓֜֜֝֡֓֓֡֓֜֝֡֡֓֜֝֡֡֓֡֓֜֝֡֡֓֜֝֡֡֡֡֓֡֡֡֓	, ,		? <		0 6	יים היים היים		740.6
CHADWICK, GEORGE WHITEFIELD	020 U20	5,103,36	\sim	, –	? =		200		2. n	, 325.1
CHAKRAVORTY, PINAKI	025	527.	$^{\circ}$			47.4	93		7 -	135
	024	822.7	O	٥.	٥.	16.7	15.9	44.9		542.1
CHANG, CHARLOTTE D	020	, 100.2	0	٠.	٥.	22.5	13.6	12.0	9.	, 009.
CHEN ITCHOO W	020	1103.3	J	٠. ١	٠,	68.5	90.4	64.7	5.4	,302.4
COLET CHAPA	120	0.01/ /	-	9	9.9	84.9	84.4	92.0	<u>م.</u> س	,734.7
COLIN. PAUL	120	5,103,26		ى د		7.0	25.0	51.6	ლ.	, 667.3
)))	,	•	?	200		64.7	λ. 4.	, 209.8

	<pre>(***) (***) (***) S1() S2() RUN DATE= 06/27/02 TIME= 15.14.2 SED PY CLOSEDFICHE: 202 202 3836</pre>	19V4.	91 1193/1195/1491 1183 1397/1398 119 91 1001/1234/2XXX OTHER 1196 1197 1198 WO IME OTHER EARNINGS BENEFITS INSURANCE FICA PERS C	•36 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 0.00 448.87 390.41 264.72 75.43 5,9	0.00 0.00 0.00 487.63 324.94 222.82 63.64 5.4	0.00 0.	0.00 0.00 0.00 249.83 234 53 157 75 15.43 6.3	0.00 0.00 0.00 317.89 234.54 157.75 45.32 3.7	0.00 0.00 0.00 484.18 270.91 182.72 52.35 4,5	0.00 0.00 0.00 468.58 371.29 264.72 75.43 6,1	0.00 0.00 0.00 148.68 387.35 264.72 75.43 5.9	0.00 0.00 0.00 327.76 264.72 75.43 6,3	0.00 0.00 0.00 327.06 390.41 264.72 75.43 6,1	0.00 0.	0.00 0.00 0.00 465.95 345.88 234.72 75.43 6.3	0.00 0.00 0.00 489.61 363.13 246.00 70.15 5.9	0.00 0.00 0.00 327 06 380 41 264.72 75.88 6/1	0.00 0.00 0.00 0.00 468.58 390.41 264.72 75.43 6,10	0.00 0.00 0.00 466.97 363.13 246.01 70.15 5,8	0.00 70.08 0.00 259.00 390.41 264.72 75.43 6,160	0.00 0.00 0.00 491.22 390.41 264.72 75.43 6,325	0.00 0.00 0.00 448.87 388.94 264.75 45.32 3/1	0.00 0.00 0.00 247.41 193.37 129.51 37.36 3.135	0.00 0.00 0.00 469.72 409.93 278.12 79.20 6,595	0.00 0.00 0.00 235.73 195.21 130.75 3 1.12	0.00 0.00 0.00 468.58 390.41 264.72 75.43 6.30	0.00 0.00 0.00 491.25 258.01 173.87 49.85 4,15	0.00 0.00 0.00 464.99 329.36 222.82 63.64 5.35	0.00 0.00 0.00 491.22 375.69 264.72 75.43 6,31	0.00 0.00 0.00 249.61 363.13 246.00 70.15 5.91	8.54 0.00 0.00 0.00 492.36 409.93 278.12 79.20 6.51	2.80 0.00 0.00 0.00 236.03 258.03 173.87 49.85 4,09	3.36 0.00 0.00 0.00 491.22 371.29 254.72 4.17	.53 0.00 0.00 0.00 328.20 409.93 278.12 79.20 6.30	7. 0.00 0.00 458.30 171.39 124.52 36.37 5/43
CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDETCHE: 20 CYCLE 03081 PM CLOSED PP CLOSED PY CLOSED FY) S2 ()2 3836 PORT 06/23/02	****	1183 1196 TE INSURAN	* 0 7 7	448.	487.	487.	249.	317.	484.	468.	148.	327	327.	491.	465.	489.	378.	468	466.	259.(491.	331.1	247.4	469.7	235.7	468.5	491	464.9	491.2	489.6 249.3	492.3	236.0	319.2 491.2	328.2	458.3
CYCLE 03081 PM CLOSED PP CLOSED ***********************************	* DE 200 *	*****	/1195/1491 /1234/2XXX R EARNINGS	00.0	00	00.	000	00	00 0.	000	. 00	00	00	00 0.	000	00	000	0000	00	000	08	000	00	000	00	00	000	00	00	000	0.0	0.0		0.0	0.0	0.0
	(* SED	****	91 11 91 10 FIME OT	00	•	•		•	•		•													~ ~		_ ,			-	, 0	, 0	\circ	00.0	0.00	00.00	• c
	CP (**	OKNEY DEPARTM * * * * * * * * * * * * * * * * * * *	1185/1187 REGULAR PAY	5,103.36					3,065.84	5,103.37	5,103.36	5,103,36	5,103.36	5,103.36	5,103.36	4,521.20	5,103.36	5, 103, 36	5,103.36	5,103.36	5,103.36	3,065.84	5,103.36	5,358,53	2,487.89	2,551.68	3,372.80	5, 103.36	4,305.28 5,103.36	4,746.80	2,949.12	372.8	372.8	103.3	328.5 132.7	10
DAFR8970 1 000 0000 06/26/02 (20.31) ***********************************	000 0000 02 PC6 PC6 0.31) CYCLE 03081 ************************************	*	ECL:	Æ	AWRE		020	U24	024 021			020 020	U20	Ę,	į	020	020 020				۵			GAFFEY, MICHAEL JOSEPH U20				æ		GEORGE UZO	U24	021	021	020	SEELEY U20	025

) RUN DATE= 06/27/02 TIME= 15.14.26 STARS VERSION 3.0 DAFR8970 1 000 0000 02 PC6 PC6 CP (***) (***) (***) (***) S1() S2(06/26/02 (20.31) CYCLE 03081 PM CLOSED PP CLOSED PY CLOSEDFICHE: 202 202 3836 COUNTY OF SANTA CLARA PAYROLL INTERFACE REPORT

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FAIROLD INTERFACE REPORT	PAY PERIOD END DATE 06/23/02	的现在分词形式 医克里克氏病 医克里克氏病 医克里克氏病 医克里克氏病 医克里克氏病 医克里克氏病 医克里克氏征 医克里氏征 医克氏征 医克氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克克氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克里氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克氏征 医克克克氏征

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202 3836	DISTRICT ATTORNEY ATTORNEYS	DISTRICT ATTORNEY DEPARTMENT ATTORNEY	k k k k k	*****	* * * * * * * * * * * * * * * * * * *	***	***	***	**********	PAGE 120
************	******	*******************	****	***********	******	*******	*********	********	******	*******
EMPLOYEE	ECLS	1185/1187 REGULAR PAY	339	5/149 4/2XX	OTHER	1183	397/1398	1198	1192/119 WORKERS	TOTAL
***********	******	********	**********	7. * 4. *	N *	INSURANCE ********	FICA ******	PERS:	COMP	******
HERSHBERGER, ALISON	112.4	3.065.84	C	•	· c	17		ר ר		
HEY, RANDY ELLIOTT	U20	5,358.53	? ?	? ?	. 0	92.3		, , , 8	ט פ ט פ	618.1
HOOD, MARK EDWARD	020	5,103.36	0	0	0	27.0	90.4	64.7	5.4	160.9
HOWE, DAVID	020	5,358.53	0.	0	•	72.4	9.60	78.1	9.2	598.2
HINTIES AND MENTOR	020	5,103.36	0,0	٥,	۰.	27.0	90.4	64.7	5.4	,160.9
IRAVANI-SANI, NAHAL	020	1,859,16	0.00	00.0	000	487.63	329.35	222.82		5,408.72
JOHNSON, ROBERT EARLE	020	5,103.36	?	. 0		91.2	4.06	7 7 7	ית קים	7.700, 205.
	020	5,103.36	0.	0	•	68.5	90.4	64.7	5.4	302.5
KAJANI, EDWARD H	020	5,103.36	0.	0	۰.	91.2	75.7	64.7	5.4	,310.4
KRAISE, DINK	020	5, 103.36	. c	0,0	o, o	68.5	90.4	64.7	5.4	,302.5
KUMLI, KURT EDWARD	020	5,358,53	•		. c	2.75	25.6	51.6	ຕຸ	, 687.3
	024	2,822,72	20	3 0	; c	76.5	75.7	T. 0	הינ	, 603.4
LAFORCE, MICHELLE C	020	4,295.14	0		? 0	23.4	7 6	, c		7.246.1
LAWSON, STACIE ANN	020	5,358.53	٠.	۰.	0	92.3	9.60	78.1	. 0	618.1
LEE, JODY	021	3,541.36	•	٠.	٠.	20.0	70:9	82.7	2	,367.3
LEE, S.M.CHAEL	120	3,372.80	0.0	0.0	0.1	85.7	58.0	73.8	0.2	,340.7
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LIN, TIYEN	020	4.746.80	, 0		. c	17.8	34.5	57.7	ຕຸ	,821.3
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LOHMAN, DALE B	020	5,103.36	٥.	0		27.0	90.4	64.7	יי קיי	160.4
LOPEZ, KACI R	020	4,521.20	•	•	0	46.0	45.8	34.1	6.9	314.1
THE TOUTE, MICHAEL YEE	021	3,718.32	0,0	•	0.	84.9	84.4	92.0	9.	,734.7
LUX, ROBERT R	0.40	3,103,36	. ·	o d	0.0	68.5	90.4	64.7	5.4	,302.5
MASCIARELLI, MARILYN S	020	5,103.36	? 0		. c	83.4 4.0	0.83 0.0	ω. α.ι	φ,	, 337.9
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MCCKACKEN, COANNE	020 120	5,103.36	0.	۰.	•	59.0	90.4	64.7	5.4	,092.9
MEDVED, DEBORAH LYNN	122	2, /15,32 2,822,73	. c		0,0	20.8	84.4	92.0	6.1	,570.5
MENDOZA, RAYMUNDO S	020	5,103,36	. 0	•	•	פסי	, d	4.4. 2.4.	1.7	, 562.3
MESTMAN, ROBERT	W35.	2,527.76	? 0	? •	? ?	0.4.0	7 °	7.00 7.00	٠. م.د	,325.1
MEYER, ROBERT E	020	5,103.36	•	0	0	05.5	90.4	64.7	. ro	340.0
MOORE, JARISSE K.	. 024	2,949.12	0.	0	٠.	70.6	25.6	51.6	. 5	740.6
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NISHIGAYA, DANIEL	020	4,305,28	5 0			68.2	4.4	92.0	9.	,717.9
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C PERSKY, MICHAEL AARON	120	3,541.36 4 205 20		0.0	ó	84.1	70.9	82.7	2.3	531.5
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COUNTY OF SANTA CLARA
PAYROLL INTERFACE REPORT

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FIAZZA, ANTHONI OC	JOSEPH	020		9	۰,	0	91.2	74.2	64.7	5.4	308.9
PITSKER, TIMOTHY	_	020	03.3	9	o	•	59.0	90.4	64.7	5,4	092.9
PORTER, BUD T		021	72.8	•	0	•	19.2	58.0	73.8	8.6	173.8
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RAABE, DENISE J.		020	, 100.2	۰.	۰.	۰.	54.4	13.6	12.0	0.6	941.0
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RAO, DEBRA A		020	, 103.3	٥.	0	0	68.5	90.4	64.7	5.4	302.5
READER, JOSEPH		020	103.3	00.0	۰.	٥.	68.5	90.4	64.7	5.4	302.5
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ROSEN, JEFFREY FRA	C)	020	4,746.80	0	•	۰.	89.6	48.4	46.0	0.1	900.9
KOSENBLATT, KENNETH	S H	020	5, 103, 36	•	0	•	91.2	71.2	64.7	5.4	306.0
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CCHON, COHN C		020	•	0	0	۰.	48.6	75.7	64.7	5.4	967.8
SCHON, LISA K.		020	5, 103.36	0	۰.	۰.	68.5	90.4	64.7	5.4	302.5
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SHORE, JAMES ALAN		020	5,103,36	•			1.6			υ.	821.5
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SLATER, BRYAN		025	2,406.96	۰,	. 0	. 0		84.1			707.7
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SYLVA SAVAGE, HILTANNE	TANNE	120	5,/18.32 5,103,36	00.00	0.0	٠,	8.00	84.4	92.0	9.	550.6
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THIBODEAUX, JOSEPH VANDER	H VANDER	020	5,358,52	, c	<u> </u>		4	25.6	51.6	3.5	667,3
TIGHE, TERENCE JOS	JOSEPH	020	5,103.36				0 t t	7 · ·	7:57	٥. و	518,3
		020	103.3	00.00	00.0	00.00	259.00	390.41	264.12	75.43	6, 181, 12
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		020	5, 103.36	•	0	۰.	80.3	90.4	64.7	5.4	714
VOILES, STANLEY R		020	5,103.36	00.00	0	۰.	48.6	90.4	64.7	5.4	982.6

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EMPLOYEE	ECLS	1185/1187 REGULAR PAY	1191	1193/1195/1491 1193 1397/1398 14************************************	* D	****** 1183 100	**************************************	* * * * * * * * * * * * * * * * * * * *	1192/1199	******	
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WAGGONER, KATHY I	020	4,082.69	0.00	00.0	00.0	304.09	312.33	211.14	60.34	4,970.59	
WALLE, FELER O	020		00.00	0.00	0.0	327.06	390.41	264.72	75.43		
GIAG NICON CALORINAS	020		00.0	0.00	0.00	491.22	390.41	264.72	75.43		
WELL'S KARBADINA	020		00.00	00.0	0.00	327.06	382.76	264.72	75.43		
WEST BRIDE T	020	4,521.20 5 = 41 3C	00.0	0.00	0.00	465.95	345.88	234.16	66.83		
WEST STATES	120	3,341.36	00.0	0.00	0.00	464.25	270.91	182.72	52,35		
WILLIAMS MANDEN MOSTOS	070	5, 103.35 F 103.35	0.00	0.00	0.00	491.22	390:41	264.72	75.43		
WOODED TEEDS AND		5, 103.36	0.00	0.00	0.00	491.22	375.69	264.72	75.43		
ZARZANA MAYMITIN	420	Z, 949. 1Z	0.00	0.00	0.00	481.52	225,62	151.63	43.59		
ZIIMSHETNI MAMHUEM	420	3,063.84	0.00	0.00	0.00	317.89	234.54	157.75	45.32		
Manich	0.24	3,065.84	0.00	00.0	0.00	249.83	234.54	157.75	45.32	3,753.28	
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676,1499

Exhibit H

DATE:

November 30, 2005

TO:

Jim L. Spano

Chief, Compliance Audits Bureau,

State Controller's Office, Division of audits,

Post Office Box 942850, Sacramento, CA 94250-5874

FROM:

David G. Elledge

Controller-Treasurer

RE:

SB90 Mandate – Child Abduction and Recovery Program –

Draft audit report

Summary

Thank you for the audit report on the SB90 State Mandated Costs claim of the Child Abduction and Recovery Program. We agree to all the findings mentioned in the report except as annotated below. We request your reconsideration of the disputed audit findings in light of our reply and request the State Controller's Office to rework the numbers in the report, accordingly.

FINDING 1- Overstated salary, benefit, and related indirect cost

Response to calculation of Countywide Productive hour rates

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program states: -

<u>Audit</u>: In calculating the countywide productive hours, the county included unallowable deductions for training and authorized break time. The county deducted estimated training time based on hours required by employee's bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended.

Response: We would like to point out an anomaly in the above argument. The first part of the paragraph mentions that the training and authorized break time are both unallowable whereas the second part of the paragraph states that the County deducted training time pertaining to required licensure/certification rather than actual training hours. Therefore, the State has determined that the exclusion of training time from

productive hours is appropriate and allowable, as long as the exclusion is documented based on actual training hours received. The comments proceed further to state that the County deducted <u>authorized break time</u> rather than <u>actual break time</u> taken. Therefore, as with training time, the State has agreed that the exclusion of actual break-time from the calculation of productive hours is allowable.

The issue therefore boils down to the State audit acceptance of the Countywide productive hours as a valid policy so long as both the training hours and break time are based on actual. We proceed to answer these two specific points as below:

Training Time

The County first implemented the countywide calculation of productive hours in FY 2000-01. Claims filed for this fiscal year were based on calculations that included training time received by employees as reported by County departments, based on collective bargaining agreements or rosters related to actual training sessions that were conducted. For all subsequent fiscal years, the County has modified the automated payroll system to capture actual hours of training by individual employee for all County departments. Subsequent actual training time hours recorded in the later years do indicate that there is not much of a variation between the data based on collective bargaining agreements and actual recorded by a new system. We therefore suggest that the training hours excluded in the calculation of Countywide Productive hour policy be accepted by the audit and this audit point dropped.

Regarding the second issue on training time of the audit points above-

"the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments,

we would like to point out that the Countywide Productive hour policy as allowed by the claiming instructions is not **department specific** but **County specific** and as such the calculation will have to be based on employee specifications of all departments only and not based on the specific department. Therefore we reiterate that our countywide productive hour policy satisfies the claiming instructions and we request the audit to drop this point.

Break Time

Break time was similarly calculated, based on requirements of collective bargaining agreements and State law. The issue now raised by the audit is recording of actual break time and this issue was amply dealt by us in our earlier responses to State Audit reports on other SB90 programs. We briefly summarize our position as below:

While our automated payroll system can accommodate a change, we believe the additional time and cost of recording such information would exceed the value of the information obtained, since it can readily be determined by simple calculation. This conclusion is consistent with OMB A-87 cost allocation principles, which limit the effort expected of state and local governments to calculate indirect costs when such costs are

"... not readily assignable...without effort disproportionate to the results achieved." In the case of daily break-time required by both State law and collective bargaining agreements, the recording of actual break-time taken twice daily by more than 15,000 employees during 250 workdays per year would not result in the determination of a materially different amount of actual time taken than could be readily calculated pursuant to the 30 minute daily standard specified by the collective bargaining agreements. Further, because the County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims, the effect of not allowing the County to exclude one-half hour per day break-time from the productive hour calculation would be to increase the hours charged to SB 90 claims by the same one-half hour per day for all claims involving full-day charges. This may result in extra work without any commensurate advantages.

According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, etc., all of which are paid and form part of the total available hours, should be removed for the calculation of productive hours to get an accurate countywide productive hours as explained to the State Controller audit staff in several meetings. We produced the necessary documents in support of our calculation of the countywide productive hourly rate to the State audit staff. We believe that the State Controller's SB 90 claiming instructions explicitly approve the usage of the same by showing examples of excludable times one of which is informal time off. The worksheets were also provided to the State audit staff.

Further, before the introduction of countywide productive hour policy in the County of Santa Clara in our letter of December 27, 2001, we noticed the State Controller that the County was electing to change its SB 90 claiming procedures related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average countywide productive hours per position would improve SB 90 claiming accuracy, consistency, and documentation and facilitates the State audit function. Consequently, more than 50 claims have been submitted and accepted during the past two years using the countywide methodology. We advised state audit staff and provided a copy of the County's letter dated December 27, 2001 and explained our understanding of the SB 90 instructions pertaining to the calculation of productive hours.

During the audit of this claim, State auditors were unable to provide any written State procedures, regulations or other legal authority to refute our interpretation of Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Lastly, all claiming departments stand advised of these procedures and the County Controller's Office is responsible for the annual calculation of County-wide productive hours and has done so for the past four fiscal years. These procedures are already a part of the County Controller's accounting policy manual and have been used on all SB 90 claims since FY 2000-01.

As mentioned by us in our various communications to the State and our discussions with the State auditors, we reiterate that the State guidelines do permit the deduction of training and authorized breaks for calculation of productive hours. The State Manual states that 'Informal time off' as one item to be considered for calculation of local agency's average annual productive hours. We state that this item includes the authorized break time also. Regarding actual training hours as against the certification required training time; already our payroll accounting system identifies all the actual training time spent by all staff members of the county in the biweekly payroll procedure by separate cost codes. We do not include any training time directly charged to programs again in calculating the productive hours to ensure avoiding double recovery of costs.

Further, we have already filed an Incorrect Reduction Claim with the Commission on State Mandates on this issue and the claim is yet to be heard. We therefore request you to reconsider your views on the usage of countywide productive hourly rate policy and rework the numbers in the report to reflect the correct costs allowed.

FINDING 2 - Unallowable salary, benefit, and related indirect cost

Response to the disallowance of certain employees

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program stated the following in italics with the county response following each paragraph:

<u>Audit</u>: The county did not provide time logs to support hours claimed for certain employees. The salary and benefit costs for one of these employees, a legal clerk, were also included in the county's indirect cost pool. For the remaining employees, the time logs provided did not support mandate-related hours claimed. The county was unable or unwilling to reconcile claimed hours to employee time logs.

Response: Employees without time logs worked full-time on mandated programs, and payroll documentation should be used to substantiate the hours claimed. The Legal Clerk referenced worked full-time on mandated programs and was correctly counted as direct, but inadvertently also included in the indirect pool. Her time should be included as direct and the indirect pool adjusted accordingly.

For remaining employees where time log material was not considered adequate to support the claimed hours, we assert that the claimed hours are substantially correct but insufficient documentation did not help corroboration. We explained this to the State audit staff during discussions. In order to support this assertion we conducted and presented a time-study plan and results to support the claimed hours. Further information on the applicability of the time-study is discussed below.

<u>Audit</u>: We calculated allowable employee hours based on mandate-related hours supported by employee time logs. Subsequently, the county submitted a time study and requested that we instead rely on the time study as supporting documentation for all salary and benefit costs claimed. We concluded that the time study is not competent evidence to replace contemporaneous time logs. However, we reviewed the time study to determine whether the time study supports salary and benefit costs claimed for employees who did not have contemporaneous time logs.

We concluded that the county's time study does not adequately support salary and benefit cost claims for the following reasons.

- The county did not identify how the time period studies was representative of the fiscal year.
- The county did not summarize the time study results and show how the county could project the results to the approximate actual costs for the audit period.
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.

Response: We believe that the above disallowance is not coherent because it first states that a time-study is not competent evidence to replace incomplete contemporaneous records, but then reviews them to substantiate missing records. If the time-study is competent for missing records it should be competent for incomplete records as well. Then the use of the time study is disallowed entirely as not adequate based upon the qualitative reasons noted in bulleted format. We do not concur with any of the reasons for disallowance.

The time-study proposal submitted annotated that the time period studied was a representative subset of a full fiscal year and that no substantial staffing or workload changes occurred since the audited years. The results were summarized for the period of the time-study, and could be extrapolated for the audit years without difficulty. The Child Abduction and Recovery Program does not require a varying level of effort as was stated. Its workload and staffing have remained essentially constant throughout.

We therefore request you to reconsider your views on the usage of the time-study and accept the same and rework the numbers in the report to reflect the correct costs allowed.

Exhibit I

County of Santa Clara

Finance Agency roller-Treasurer Department

County Government Center, East Wing 70 West Hedding Street San Jose, California 05110-1705 (408) 200-2541 FAX 289-8620



December 27, 2001

The State Controller's Office Attn: Local Reimbursements Section Division of Accounting and Reporting P. O. Box 942850 Sacramento, CA 94250

Subject: Countywide Productive Hourly Rate for SB90 Claims

The Santa Clara County has decided to use the countywide effectively hourly rate in calculating the direct labor costs for its future SB90 claims. The methodology used by the County in determining the countywide effective hourly rate is consistent with the guidelines issued by the State Controller's Office in the 'SB90-Mandated Cost Manual for the Counties'. Developing a countywide effective hourly rate will standardize the County's approach, minimize duplication of effort presently expended making these calculations, and improve the accuracy and documentation related to the calculation of the productive hour rates.

The State Manual suggests the following three methods for determining the productive hours and gives the counties an option to use any of these methods:

- a. Actual annual productive hours for each job title;
- b. Countywide average annual productive hours; or
- c. The standard annual 1800 hours. The State Controller included the following items in determining the standard 1800 hours:
 - Paid holidays
 - Vacation earned
 - Sick leave taken
 - Informal time off
 - Jury Duty
 - Military leave taken

Prior to developing the productive hourly rate calculations, our Management Auditor (Roger Mialocq) contacted the State Controller's Bureau Chief for Compliance Audits (Jim Spano) to see if there were any objections to the countywide productive hourly rate usage. Mr. Spano concurred that the countywide hourly rate will result in a more efficient, less costly and more accurate approach.

SB90-Productive Hours December 27, 2001 Page 2 of 2

We have decided to use the countywide effective hours, and have enclosed for your review, analysis of actual hours for all county employees and the calculation of the countywide productive hours for the fiscal years 2000 and 2001. For this, we have used the information on actual hours expended during the fiscal year with data extracted from the county's computerized payroll (People Soft) system. We will amend the SB90 claims for fiscal year 2000, and will prepare all future SB90 claims using this methodology.

Please review the enclosed schedules and provide us with your immediate response. Complete supporting working papers are available at our office and will be made available upon your request. We will submit the details with each claim submitted.

If you need more information, please contact the County's SB90 Coordinator, Mr. Ram Venkatesan, at (408) 299-5214 or by email ramaiah venkatesan@fin.co.scl.ca.us

Ellesge

Sincerely,

David G. Elledge Controller-Treasurer

Encl:

HINVorkISB-201SB 20 ... Productive Hours, Leiter to State Controllen.doc

J,

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Net Average Progressive Hours Per Employee

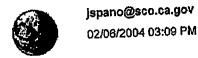
Notes: "T Excurdes Internation 1,480 CEMA employees, since holiday hours are included for all employees below.

*2 Fwc 15-m or a greaks are provided daily per bargaining unit contracts.

*3 Training time and calculated based on an analysis of each bargaining unit MCA and the required conjinuing and thours for licensure; certification in the applicable classifications

*4 Adjusted by a ractor of .963 to account for the additional 10 days covered by the payroll documents. *5 Includes one third of comptime hours used since one hour is worked for every 1.5 hours laken.

Exhibit J



To: Ram.Venkatesan@fin.sccgov.org

cc: cprasad@sco.ca.gov, svanzee@sco.ca.gov, mhavey@sco.ca.gov, gibrummels@sco.ca.gov, mquerin@sco.ca.gov, aluna@sco.ca.gov, jvenneman@sco.ca.gov

Subject: Countywide Productive Hours

Ram,

I reviewed the county's proposal dated December 19, 2001, to use countywide productive hours and have discussed your analysis with my staff and Division. of Accounting and Reporting staff. The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandates and nonmandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes guidelines for preparing mandated cost claims, does not identify the time was the cost of components) from total hours when computing productive hours was However, if match to hours county chooses to deduct time for training and authorized breaks yindcodes to deduct time calculating countywide productive hours, its accounting system emusting countywide product separately identify the actual time associated with these two components...... The accounting system must also separately identify training time directly system must also charged to program activities. Training time directly charged to program system decivities activities may not be deducted when calculating productive hoursactive now not be connected

The countywide productive hours used by Santa Clara County Were chotity wade productive for a consistently applied to all mandates for FY 2000-01. Furthermore, countywide ind productive hours used during the audit periods include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

If you would like to discuss the above further, please contact me.

> Jim L. Spano, CPA > Chief, Compliance Audits Bureau > Division of Audits > State Controller's Office > Work - (916) 323-5849 - (916) 327-0832

Exhibit K

SB90 TIME STUDY PLAN

COVER SHEET-PLAN OVERVIEW

Date Submitted:

November 15, 2004

Agency:

County of Santa Clara

Mandate:

District Attorney's Child Abduction Unit-Penal Code section 278.5

History:

The State Controller conducted an audit of this program for fiscal years

FY99 through FY02 and we are submitting this time study to

substantiate time spent on mandate during that period.

Offices involved:

Responsible for time study: Controller-Treasurer's Office

Ram Venkatesan, SB 90 Coordinator

State Contact: Phone:

(408) 299-5210

Fax:

(408) 289-8629

E-mail:

ram.venkatesan@fin.sccgov.ca

Department:

District Attorney's Office

Employee Classes:

Deputy District Attorney, Senior Paralegal, Legal Clerk, Lieutenant – Investigations Division, Team Leader – Investigations, Investigators.

Program Scope:

Approximate Annual Cost: \$1,104,674

Estimated Annual Workload: 600

Estimated No. Of Cases: 50

PLAN DETAILS

County Internal Schedule of activities

	Activity	Time/Schedule
1) 2) 3) 4) 5) 6)	Plan Submitted to SB90 Coordinator Plan Returned to Department: Finalize Plan and Details: Conduct Study Analyze and Compile Results Submit to SB90 Coordinator Plan submitted to State Controller	November 15, 2004 November 15, 2004 November 15, 2004 11/15/04 – 12/10/04 12/11/04 – 12/14/04 December 15, 2004 December 17, 2004
7)	Plan submitted to State Controller	December 17, 200

Time Period:

One Month in the 2004-05 fiscal year - the activities in this mandate do

not vary by the time of year.

The results will be applied to the 2001-02, 02-03, 03-04, 04-05 and 05-06 unless there is a significant change requiring a new time study.

REIMBURSABLE PROGRAM-COMPONENTS AND ACTIVITIES

- I Compliance with California Family Code §§ 3130 3134.5, et seq.
 - A. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders including:
 - 1) Contact with children and other persons involved.
 - a) Receipt of reports and requests for assistance.
 - b) Mediating with or advising individuals involved.
 - c) Locating missing or concealed offender and children.
 - 2) Utilizing any appropriate civil or criminal court action to secure compliance.
 - a) Preparation and investigation of reports and requests for assistance.
 - b) Seeking physical restraint of offenders and/or the children to assure compliance with court orders.
 - c) Process services and attendant court fees and costs.
 - d) Depositions.
 - 3) Physically recovering the child(ren).
 - 4) Child Abduction Training.

Employees' universe:

Deputy District Attorney (1)

Senior Paralegal (1)

Legal Clerk (1)

Lieutenant – Investigations (1) Team Leader – Investigations (1)

Investigators (2)

Sample selection method:

100% of population

Time periods to be studied:

One month in the FY 2004-05

Documentation:

Time sheet (prepared contemporaneously) will document all activities daily and the time taken for each activity. The document will be detailed to show all mandated and non-mandated activities performed and will coincide with one or more pay

periods.

Time Increments:

Quarter of an hour and in multiples of quarter

hours.

Validation of product:

Case numbers to correspond to case activity in hard copy file or electronic file and case numbers will be included on the time sheet. Dates of training, agenda and training materials used and

time taken.

Record Retention:

Time Study records will be retained for a period of 3 years from the year of the claim (audit window period being 3 years). For example, if the time study is applied for claims for fiscal year 2006 as proposed in this plan, the same will be

retained until the fiscal year 2009.

B. Staff Training

a) Train new staff on mandate requirements

b) Train all staff providers on available victim resources

Time Study:

No time study will be done for this activity. Records of actual time spent on training programs documenting the names of the officers, dates of training and agenda items showing the training time for the mandated activities will be retained for audit.

Prepared by:

George P. Doorley, Administrative Services Manager III

Approved by:

David Elledge; Controller-Treasurer, County of Santa Clara

Attachment: Time Sheet

Child Abduction Time Study Weekly Team Totals

								Week of: No	ov 15 throug	h Nov 19, 2004
		1	ietal Heurs 2	for the Wee	k by Catego	ry 5	Total Hours Working Child Abduction	Total Hours Leave	Total Hours Worked*	Percentage of Worked Hours on Child Abduction
Bytheway, Glenn	Investigator	16.25	0	3	11.5	27.25	30.75	0	44	70%
Cardott, Patrice	Investigator	6	3	2.5	10.25	16.75	21.75	5	39	56%
Evans, Linda	Senior Investigator	13	4	2.5	11.5	16.5	31 👀	0	44	70%
Fracolli, Bob	Lieutenant	₀ ² 10.5	0	0	0	31,25	10.5	3	39	27%
Gallardo, Martha	Paralegal	24	0	0	16	3.5	40	0	42.5	94%
Sylva, Julianne	Deputy District Attorney	7(2)	8.5	0	21.5	17.5	37	0	44	84%
Weidner, Patty	Legal Clerk	18.5	0	0	0	20.5	18.5	0	45	41%
Schembri, Mike	Investigator	4.75	0	0	0		4.75 .			
·	TOTAL	100	15.5	8	70.75	133	194.25	8	297.5	
	Percentage of Worked Hours on Ghild Abduction	34%	5%	3%	24%					

*Includes scheduled lunch break which is reflected in category 5 time. Include lunch time in any scheduled time off, as appropriate.

Bytheway

1 hour X 4 days

Cardott

1 hour X 4 days

Evans

1 hour X 4 days

Fracolli Gallardo .5 hour X 4 days

Sylva

.5 hour X 5 days

Weidner

1 hour X 4 days 1 hour X 5 days

Schembri

.5 hour X 4 days

Child Abduction Time Study Weekly Team Totals

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Sunday							
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Child Abduction Time Study Weekly Individual Totals

Employee: CARDOTT, PATRICE

Week of: 11,15,04 through 11,18,64

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	1	2	3	4	5
Monday				5	3 75
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Wednesday			2.25	•	8
Thursday	5	3			1
Friday					
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TOTAL 6 3 2.25 10.25 16.75

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ategory 5	Non-Abduction Related					83							Name
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Employe	ee Signature: \int	(K.	rel S	7. J					ture:				

Child Abduction Time Study Weekly Individual Totals

Employee: L. EVANS Week of: 11 1 1510 4 through 111 1904 **Total Hours for the Week by Category** TOTAL 5 Monday 6,25 4.75 11 Tuesday 10 Wednesday ح 1.50 2.50 1.50 11.5 Thursday 2.5 4.50 1(Friday 3 4 Saturday Sunday 12,50 TOTAL 13 4 2,50 16.50

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Employe	ee Signature: <u> </u>	274	2_				Supervisor	Signature:					
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Employee: LEVANUS		-	Wor	k Ho	our	rs: <u>6-5</u>	Day: 100	Date: _	//_/_	161	05	/
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#### **Child Abduction Time Study Weekly Individual Totals**

Employee: BOB FRACOLU Week of: 11 115 124 through 11 121 104 **Total Hours for the Week by Category** Monday C زر 0 Tuesday 4.25 Wednesday 6.25 3.75 O نمث Thursday Friday Saturday Sunday 31.0 = 42.0 31.25 (40 Hours + (47 /2 42 1 (2014)) 10.5 **TOTAL** 10.75

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	Securing compliance utilizing Physically recovering child(re		action	ŀ				Sub-Total from Column 1	14				8
Category 4		311 <i>)</i>				193		TOTAL	15	, l			27
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	e for Category details)			/	1	M		<u>.</u>	31.75			4	יעד" ( יים
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Emp	ioyee Signature:	<u> </u>	-/	<u></u>	-4[		Supervisor	Signature:	·		<del></del> .	-	

## Child Abduction Time Study Weekly Individual Totals

Employee: AR	THA (	SALL	MODO		w	/eek of:	15,04 through 11,19,04
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Employee: MARTHA GALLARIWORK Hours 8:30-5 Day: MON Date: 11 115 104 Category Category Time **Case # or Activity** 2 3 Time Case # or Activity 2 3 0600-0615 1200-1215 0615-0630 1215-1230 0630-0645 1230-1245 0645-0700 1245-1300 0700-0715 1300-1315 0715-0730 1315-1330 0730-0745 1330-1345 0745-0800 1345-1400 0800-0815 1400-1415 0815-0830 1415-1430 0830-0845 1430-1445 0845-0900 1445-1500 0900-0915 1500-1515 0915-0930 1515-1530 0930-0945 1530-1545 0945-1000 1545-1600 1000-1015 1600-1615 1015-1030 1615-1630 1030-1045 1630-1645 1045-1100 1645-1700 1100-0015 1700-1715 1115-1130 1715-1730 1130-1145 1730-1745 1145-1200 5 1745-1800 Sub-Total Category 2 3 Category 1 Contact with children and other persons involved Sub-Total this Column Category 2 Securing compliance utilizing court action **Sub-Total from Column 1** Category 3 Physically recovering child(ren) TOTAL Category 4 Training Category 5 Non-Abduction Related See reverse for Category dețails) Supervisor Signature: 213

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Employee: MARITA GALLARDO Work Hours 8:30-5 Day: TULS Date: 11 16 P4 Category Category Time Case # or Activity 2 3 Time Case # or Activity 2 3 0600-0615 1200-1215 0615-0630 1215-1230 0630-0645 1230-1245 0645-0700 1245-1300 0700-0715 1300-1315 0715-0730 1315-1330 0730-0745 1330-1345 0745-0800 1345-1400 0800-0815 1400-1415 0815-0830 1415-1430 0830-0845 1430-1445 0845-0900 1445-1500 0900-0915 1500-1515 0915-0930 1515-1530 V 0930-0945 1530-1545 0945-1000 1545-1600 1000-1015 1600-1615 1015-1030 1615-1630 1030-1045 1630-1645 1045-1100 1645-1700 1100-0015 1700-1715 1115-1130 1715-1730 1130-1145 1730-1745 1145-1200 1745-1800 Sub-Total Category Category 1 Contact with children and other persons involved Sub-Total this Column Category 2 Securing compliance utilizing court action Sub-Total from Column 1 Category 3 Physically recovering child(ren) TOTAL Category 4 Training Category 5 Non-Abduction Related See reverse for Category details) Employee Signatures Alla Alla A

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Supervisor Signature:

ARTHA GALLACTOR Hours: 8:30-5 Day: Will Date: 11,17,04 Category Category Time Case # or Activity 2 3 Time Case # or Activity 2 3 0600-0615 1200-1215 SB 0615-0630 1215-1230 0630-0645 1230-1245 0645-0700 1245-1300 0700-0715 1300-1315 D 0715-0730 1315-1330 0730-0745 1330-1345 0745-0800 1345-1400 0800-0815 1400-1415 0815-0830 1415-1430 0830-0845 1430-1445 0845-0900 1445-1500 0900-0915 1500-1515 0915-0930 1515-1530 0930-0945 1530-1545 0945-1000 1545-1600 1000-1015 1600-1615 1015-1030 1615-1630 1030-1045 1630-1645 1045-1100 1645-1700 1100-0015 1700-1715 1115-1130 1715-1730 1130-1145 1730-1745 1145-1200 1745-1800 2.75 3 = .15 16=4 4= 1 Sub-Total Category 3 5 Category 1 Contact with children and other persons involved Sub-Total this Column 4 Category 2 Securing compliance utilizing court action Sub-Total from Column 1 5 75 Category 3 Physically recovering child(ren) Category 4 Training Category 5 Non-Abduction Related 6:75 1.75 See reverse for Category details) Employee Signature Little Supervisor Signature:

Employed: MARTHA GALLARDO Work Hours 8:30-5 Day: Thurs Date: 11/18/164 Category Category Time Case # or Activity 2 3 Time Case # or Activity 2 0600-0615 1200-1215 0615-0630 1215-1230 0630-0645 1230-1245 0645-0700 1245-1300 0700-0715 1300-1315 0715-0730 1315-1330 0730-0745 1330-1345 0745-0800 1345-1400 0800-0815 1400-1415 0815-0830 1415-1430 0830-0845 1430-1445 0845-0900 1445-1500 0900-0915 1500-1515 0915-0930 1515-1530 0930-0945 1530-1545 0945-1000 1545-1600 1000-1015 1600-1615 1015-1030 1615-1630 1030-1045 1630-1645 1045-1100 1645-1700 1100-0015 1700-1715 1115-1130 1715-1730 1130-1145 1730-1745 1145-1200 1745-1800 Sub-Total 3 Category 2 3 Category 1 Contact with children and other persons involved Sub-Total this Column Category 2 Securing compliance utilizing court action Sub-Total from Column 13.5 3.75 Category 3 Physically recovering child(ren) Category 4 Training Category 5 Non-Abduction Related

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See reverse for Category details)

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gory 5 N	Ion-Abduction Related											

### **Child Abduction Time Study Weekly Individual Totals**

Employee: Sylva				W	eek of: _///	<i>150</i> 4 through <u>//</u> 1
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	2			<u>-</u>	10,75	,

Empl	oyee: <u> </u>	Sub-Total  h children and other persons involved ompliance utilizing court action recovering child(ren)	Da	ıy: <u>4444.</u> Da	Date: <u>//   /S  0</u> 7								
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0615-0630	<u> </u>						1215-1230						
0630-0645					1		1230-1245					1/	
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Emp	oloyee: <u>Sylva</u>			V	Vork I	lours: _	Da	y: <u>June</u> D	ate:	1/	1 . ¥	21	14
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#### **Child Abduction Time Study Weekly Individual Totals**

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#### **Child Abduction Time Study Weekly Individual Totals**

Employee: Schem	bu'		·	W	/eek of: // /	<u>&amp; 1 04</u> through <u>// 1/8 104</u>
•	To	tal Hours f	or the Weel	k by Catego	ory	
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Monday	2.5				9	11,5
Tuesday	.5				9,5	lo . 6
Wednesday					10	10
Thursday	1.75				8.5	10.25
Friday						
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TOTAL	4.75			-	37.	41,75

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#### **Child Abduction Time Study Weekly Team Totals**

. <i>I</i>	Section 1							Week of: No	ov 22 through	
		Total Hours for the Week by Category Ab					Total Hours Working Child Abduction	Total Hours Leave	Total Hours Worked	Percentage of Worked Hours on Child Abduction
Bytheway, Glenn	Investigator	8.75	3.5	0	0	29.75	12.25	22	22	56%
Cardott, Patrice	Investigator	14.75	6	0	0	24	20.75	11	33	63%
Evans, Linda	Senior Investigator	0	0	0	0	44	0	44	0	N/A
Fracolli, Bob	Lieutenant	0	0	0	0	42	0	42	0	N/A
Gallardo, Martha	Paralegal	0	0	0	0	0	0	42.5	0	N/A
Sylva, Julianne	Deputy District Attorney	4.75	14.75	0	0	20.25	19.5	11	33	59%
Weidner, Patty	Legal Clerk	17	0	0	0	23	17	18	27	63%
Schembri, Mike	Investigator	4.5	0	0	0	0	4.5			
Campagnolo, Dave	Senior Investigator	1	0	0	0	0	1			
	TOTAL	50.75	24.25	0	0	183	75	190.5	115	
	Percentage of Worked Hours on Child Abduction	44%	21%	0%	0%					

*Includes scheduled lunch break which is reflected in category 5 time.

.5 hour X 4 days

Include lunch time in any scheduled time off, as appropriate.

Bytheway 1 hour X 4 days
Cardott 1 hour X 4 days
Evans 1 hour X 4 days
Fracolli .5 hour X 4 days
Gallardo .5 hour X 5 days
Sylva 1 hour X 4 days
Weidner 1 hour X 5 days

Schembri

#### **Child Abduction Time Study Weekly Team Totals**

Week of: 11 1221 04 through 11 1261 04

•			i otal mours i	or me 4466	ek by Categ	ory
		1	2	3	-4	5
Bytheway, Glenn I	nvestigator	8.75	3,5			29,75
Cardott, Patrice	nvestigator	14.75	6.0			24.
Evans, Linda S	Senior Investigator					40
Fracolli, Bob L	ieutenant					42.0
Gallardo, Martha F	Paralegal					42,5
Sylva, Julianne [	Deputy District Attorney	4.75	14.75	0	0	20.25
Weidner, Patty L	egal Clerk	17.				23.0
Schembin.	Inv.	4.5				35.5
Schembo . Campagno lo 7	Tm. (TL Substit	ute)				1,0
. ,						
	TOTAL	49.75	24.25	·		258

## **Child Abduction Time Study Weekly Individual Totals**

Employee:	679 121	7			1	Week of: // /	- 504	through	11 12410
		7	Total Hours f	or the Weel	k by Categ	jory			
		1	2	3	4	5	•		
Monday						1			
Tuesday		3	3/2			4/2	11		
Wednesday		5 3/4				51/4	11		
Thursday						10	10		
Friday						10	10		
Saturday									
Sunday									
	TOTAL	8 3/4	3 1/2		<del></del>	293/4			

128-1300   1300-1315   1200	Emp	ployee: 1707 HB	N	raci	) 1	Work	Hours	: <u>630-1</u> 730	Day: Tub o	ate:	11	12	310	24
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## **Child Abduction Time Study Weekly Individual Totals**

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## SANTA CLARA COUNTY DISTRICT ATTORNEY'S OFFICE REPORT OF OVERTIME

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**Chief Investigator** 



### **Child Abduction Time Study Weekly Individual Totals**

Week of: 11 122104 through 11 126 04 **Total Hours for the Week by Category** 1 Monday Tuesday Wednesday Thursday Friday Saturday Sunday 40

Employee: L. Evans

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#### **Child Abduction Time Study Weekly Individual Totals**

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#### **Child Abduction Time Study Weekly Individual Totals**

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#### **Child Abduction Time Study Weekly Individual Totals**

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#### **Child Abduction Time Study Weekly Individual Totals**

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gory 5 Non-Abduction Related						· · · · · · · · · · · · · · · · · · ·			<b>1</b>		ener v	<b>美國教</b>
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## **Child Abduction Time Study Weekly Individual Totals**

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	т	otal Hours	for the Wee					
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Tuesday	2				8	10		
Wednesday	2				8	10		
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	TOTAL 7.0			j,	35.5	40		

Employee: Sherran 1				٧	Vork	Hours	::_ <i>/0</i>	Day: 1900	Date:	<u></u>	<u>انے ا</u>	<u>'L</u>	<u>64</u>
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## **Child Abduction Time Study Weekly Individual Totals**

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#### **Child Abduction Time Study Weekly Team Totals**

Week of: Nov 29 through Dec 3, 2004

							Total Hours Working Child	Total Hours	Total Hours	Percentage of Worked Hours on Child
		1	Total Heurs 2	for the Woo	ik by Gateg 4	ery 5	Abduction	Leave	Worked*	Abduction
Bytheway, Glenn	Investigator	18.5	0	0	0	23.75	18.5	0	44	42%
Cardott, Patrice	Investigator	21.5	15.25	0	0.5	6.5	37.25	0	44	85%
Evans, Linda	Senior Investigator	7	0	0	0	37	7	37	7	100%
Fracolli, Bob	Lieutenant	8	0	0	0	34	8	0	. 42	19%
Gallardo, Martha	Paralegal	25.5	0	0	0	17	25.5	0	42.5	60%
Sylva, Julianne	Deputy District Attorney	4.75	24	0	0	13.5	28.75	0	44	65%
Weidner, Patty	Legal Clerk	30.5	0	0	0	14.5	30.5	0	45	68%
Schembri, Mike	Investigator	5.5	0	0	0		5.5			
Campagnolo, Dave	Senior Investigator	0.5	0	0	0		0.5			
	TOTAL	121.75	39.25	0	0.5	146.25	161.5	37	268.5	
	Percentage of Worked Hours on Child Abduction	45%	15%	0%	0%					

*Includes scheduled lunch break which is reflected in category 5 time.

include lunch time in any scheduled time off, as appropriate.

 Bytheway
 1 hour X 4 days

 Cardott
 1 hour X 4 days

 Evans
 1 hour X 4 days

 Fracolli
 .5 hour X 4 days

 Gallardo
 .5 hour X 5 days

 Gallardo
 .5 hour X 5 days

 Sylva
 1 hour X 4 days

 Weidner
 1 hour X 5 days

 Schembri
 .5 hour X 4 days

## Child Abduction Time Study Weekly Team Totals

Week of: 1/ 129 1 04 through 12 13 1 04

		Total Hours for the Week by Category					
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Bytheway, Glenn	Investigator	18,5				23.75	-
Cardott, Patrice	Investigator	37.21	15.25		1,5	6.5	7
Evans, Linda	Senior Investigator				1 73	<del></del>	
Fracolli, Bob	Lieutenant	8				40 50	1
Gallardo, Martha	Paralegal	25.5			<del> </del>	34	′ ا
Sylva, Julianne	Deputy District Attorney	4.7.5	24	0	0	17	4
Weidner, Patty	Legal Clerk	30,5				13.5	4
Schembn	Inv.	S. S				14.5	
Campagnolo	Inv. To Substite	de)				34.5	
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		<u>-</u>					
	TOTAL	129,5	39.25			184.25	

#### **Child Abduction Time Study Weekly Individual Totals**

Employee: By Meway Week of: 11 12904 through 213104 **Total Hours for the Week by Category** 5 Monday 1,25 3.75 11 Tuesday 8.25 2.0 Wednesday 8.0 3.0 Thursday 10.0 Friday Saturday Sunday 23.75 TOTAL [8,5

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### **Child Abduction Time Study Weekly Individual Totals**

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# **Child Abduction Time Study Weekly Individual Totals**

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# **Child Abduction Time Study Weekly Individual Totals**

Employee: BOB FRACOLLI

Week of: // /29 /04 through /2/05/04

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### **Child Abduction Time Study Weekly Individual Totals**

Employee HARTHA. GALLARDO

Total Hours for the Week by Category

1 2 3 4 5

Monday

Tuesday

Wednesday

Thursday

Friday

Saturday

Sunday

Week of: 11 29 04 through 12 14 104

			Ca	tego	ory					Ca	atego	жу	
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730-0745						$\neg$	1330-1345		- -	igoplus	$\dashv$		
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### **Child Abduction Time Study Weekly Individual Totals**

Week of: 1/129/04 through 12/2/04 Employee: Sylva **Total Hours for the Week by Category** 5 1 5.0 10.76 0 3.79 0 Monday 10.5 0 0 5.9 0 Tuesday 0 8.25 0 0 11) Wednesday 4.75 1.0 0 0 5.25  $\Pi$ Thursday Friday Saturday Sunday 13.5 47,25 TOTAL 4.15 и.

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### Child Abduction Time Study Weekly Individual Totals

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# **Child Abduction Time Study Weekly Individual Totals**

Monday         1         2         3         4         5           Monday         .5         9.5           Tuesday         8.75           Wednesday         2         8           Thursday         8.25           Friday         8		τ	otal Hours	for the Wee	k by Categ	ory
Tuesday         1, 25         8.75           Wednesday         2         8           Thursday         1, 75         8.25						
Tuesday         1,25         8.75           Wednesday         2         8           Thursday         1,75         8.25		5				9.5
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Category 1 Contac	ct with children and	other p	erson	ns invo	olved			Sub-Total this Column					20
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Category 3 Physic								TOTAL					
Category 4 Training		. ,				655,20	omberalseranty	s roja izavaje u praj Erraurs					
Category 5 Non-A									15		en/centinum		9.
See reverse for		ls)											
Employee								or Signature:					

Empl	oyee: MEY BM		_	Wo	rk Houn	s: <u>// </u> D	ay: Tuso D	ate: <u>4</u>	<u>_  2</u>	<u>W]</u>	<u>09</u>	•
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0630-0645						1230-1245			ļ			-4-
0645-0700			•			1245-1300		_				
0700-0715	B2002090 5247				X	1300-1315						
0715-0730						1315-1330						
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0800-0815						1400-1415						L
0815-0830						1415-1430						LL.
0830-0845					V	1430-1445						
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0930-0945		+	<del> </del> -	1 1		1530-1545						
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1015-1030		+	1	+ +	<del>-   }</del>	1615-1630						$\prod$
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1100-0015		+-		╁╌┤		1715-1730		1	<del>                                     </del>			
1115-1130		+-	╁	++	<del>  \</del>	1730-1745	<u> </u>	$\dashv$	1	╁		
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1145-1200		<u></u>	<u> </u>			7	<del></del>	_¦_	<del> </del>	<del> </del>	는	<u> </u>
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Category	1 Contact with children and			ns involv	ed		Sub-Total this Colu	mn	<u> </u>	<u></u>	<u> </u>	20
	2 Securing compliance utiliz						Sub-Total from Colum	n 1 5			<u> </u>	15
	3 Physically recovering child						<b>TO</b> 1	ral S				35
•	4 Training	,				office the block						
	5 Non-Abduction Related						a version of the latter of the complete policy and the latter production of the latter policy and the latter p	P	5			8:1
	rse for Category detail	ls) /			<b>\</b>			1,2	5			
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r	anlovee Signature:	//	~			Superviso	or Signature:					_

Emplo	oyee: <u>Shinbu</u>		_	W	ork H	lours:	10 his 0	ay: <u>W</u> Dat	:e: <u>/</u> /	<u>2 1,</u>		04	1
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Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	1	2	3	4	5
0600-0615							1200-1215						
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0630-0645							1230-1245						
0645-0700							1245-1300						
0700-0715	B2002 090 5247					K	1300-1315		8				
0715-0730						11	1315-1330	820010905247					k
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0745-0800		-				П	1345-1400						
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0815-0830						-	1415-1430						
0830-0845							1430-1445						
0845-0900	· · · · · · · · · · · · · · · · · · ·						1445-1500						
0900-0915							1500-1515					-	
0915-0930				<u> </u>			1515-1530						
0930-0945					-		1530-1545						
0945-1000				$\vdash$		H	1545-1600						
1000-1015						H	1600-1615						
1015-1030				<del>                                     </del>		1.1	1615-1630						
1030-1045			-		<del>                                     </del>		1630-1645	<del></del>					
1045-1100						11-1	1645-1700						1
1100-0015		-	$\vdash$	-	-		1700-1715						1
	Tem Muhring	K	-	-	<del>                                     </del>		1715-1730						
1130-1145	iega murig	<del> </del>		-	-	$\Box$	1730-1745						
1145-1200		$\vdash$	-	-			1745-1800						
1145-1200			<u></u>	L	<u> </u>		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			<u>_</u>			1/2
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	Sub-Total	<u></u>	<u> </u>		<u>L</u>	1//		Category	1 [2	2	3 	4	<b>5</b>
Category 1	Contact with children and of	her p	ersons	invol	lved			Sub-Total this Column	<del>                                     </del>				15
Category 2	Securing compliance utilizing	ig cou	rt acti	on				Sub-Total from Column 1	3				ĽŹ.
Category 3	Physically recovering child(	ren)						TOTAL	0				32
Category 4	Training						olidəjüşülərə, ölülye						M
Category 5	Non-Abduction Related								2				$\mathcal{O}$
See revers	se for Category details	<b></b>	2	1									
Emp	oloyee Signature	$\leq$	>			<u>, ,, </u>	Superviso	r Signature:					

			Ca	tego	ery	·				Ca	atego	ory	
Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	1	2	3	4	5
00-0615							1200-1215	BROQUIO 5247					1
15-0630							1215-1230						
30-0 <del>6</del> 45							1230-1245						
45-0700 ·	****						1245-1300						L
00-0715	BP0020905247					K	1300-1315						
15-0730						$\Box$	1315-1330						
30-0745	· · · · · · · · · · · · · · · · · · ·						1330-1345						
45-0800	· · · · · · · · · · · · · · · · · · ·						1345-1400						2
300-0815							1400-1415	90-0-0778	K				L
315-0830							1415-1430		ľ				L
30-0845	****						1430-1445		<u>                                     </u>				
45-0900							1445-1500		1				
000-0915							1500-1515		1				L
915-0930							1515-1530		ŀ				L
30-0945							1530-1545		V				L
45-1000							1545-1600	B20020905247					٨
000-1015							1600-1615						
15-1030			1				1615-1630		<u> </u>				
30-1045	<del></del>						1630-1645		<u> </u>				L
<b>)45-1100</b>						$\prod$	1645-1700		<u>                                     </u>				L
100-0015							1700-1715						L
115-1130							1715-1730						
130-1145							1730-1745	-		<u> </u>			L
145-1200						V	1745-1800		<u> </u>		<u> </u>		
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ategory 1	Contact with children and c	ther p	erson	s invo	lved			Sub-Total this Column	<del></del>	ļ		ļ	Ķ
ategory 2	Securing compliance utilizi	ng co	urt act	ion		•		Sub-Total from Column		_	<u> </u>	<u> </u>	1
ategory 3	Physically recovering child	(ren)						TOTA	7	A COMMON TO		a Meno	
ategory 4	Training						Climentening	Solat model to 4 - 1950 in					
ategory 5	Non-Abduction Related								11/	<u>'</u>			X

### Child Abduction Time Study Weekly Individual Totals

	T	otal Hours f	or the Wee	k by Catego	
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Monday	<del></del>				.5
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday	<u> </u>		· 		
Sunday	·····				
TOTAL					, S

	Jee: <u>AMPA</u>			itego	rv					Ca	itego	rv	
Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	1	2	3	4	5
600-0615	-						1200-1215						
615-0630	<del></del>						1215-1230						
- 630-0645	<del></del>						1230-1245			•			
645-0700							1245-1300						
700-0715							1300-1315						
715-0730							1315-1330						
730-0745						V	1330-1345						
745-0800						V	1345-1400						
800-0815	<del> </del>						1400-1415						
815-0830							1415-1430						
830-0845	<u> </u>						1430-1445						
845-0900							1445-1500						
900-0915			-				1500-1515						
915-0930							1515-1530						
930-0945	<del> </del>						1530-15 <b>4</b> 5						
945-1000							1545-1600						
1000-1015							1600-1615						
1015-1030							1615-1630						
- 1030-1045							1630-1645						
1045-1100							1645-1700						
1100-0015	<del></del>						1700-1715						
1115-1130							1715-1730						
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1145-1200	· · · · · · · · · · · · · · · · · · ·	$\Box$					1745-1800						
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	Sub-Tota			$\overline{}$	Γ-	2	when had Booting	Category	1	2	3	4	5
Catamanı 4	Contact with children and o		reon	invol	l	1	attended Meeting	Sub-Total this Column					
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	Securing compliance utilizing		i au	.VII			. and tribiblished to be	TOTAL					2
• •	Physically recovering child(	10(1)					(Office Sees Office as						
Category 4													
Lategory 5	Non-Abduction Related												

## **Child Abduction Time Study Weekly Team Totals**

Week of: 12 1 6104 through 12 1 101 or

		т	ory			
		1	2	3	4	5
Bytheway, Glenn	Investigator	27.25	4.25			12.50
Cardott, Patrice	Investigator	29.5	35			9,5
Evans, Linda	Senior Investigator	25,5	4.75			(13.75) 14,
Fracolli, Bob	Lieutenant	9.5			ļ	32,5
Gallardo, Martha	Paralegal	39.5				3.0
Sylva, Julianne	Deputy District Attorney	9.25	19.00			15.5
Weidner, Patty	Legal Clerk	31.0				13.75
Schembni	Inv.	5.00				35.0
				-		
		<u>                                     </u>	<u> </u>		<del></del>	<del></del>
	TOTAL	176.5	31_			135.75
·			(33)			(135,50)

# **Child Abduction Time Study Weekly Team Totals**

Week of: <u>216104</u> through <u>121101</u> or

		Total Hours for the Week by Category											
		1	2	3		5							
Bytheway, Glenn	Investigator	27.25	4.25			12.50							
Cardott, Patrice	Investigator	29.5	3			9.5							
Evans, Linda	Senior Investigator	25,5	4.75			14,							
Fracolli, Bob	Lieutenant	9.5	<del> </del>		<u> </u>	32,5							
Gallardo, Martha	Paralegal	39.5			<del> </del>	3.0							
Sylva, Julianne	Deputy District Attorney	9.25	19.00		<del> </del>	15.5							
Weidner, Patty	Legal Clerk	31.0				13.75							
Scheinbri	Inv.	5.00				35 0							
			<u> </u>	<u> </u>									
				<u> </u>									
	· TOTA	176.5	31.			135.75							

# Child Abduction Time Study Weekiy Team Tous

Week of: 12 | 6 | 01 through 12 | 10 | or

		7	otal Hours f	or the Wee	k by Categ	ory	
		1	2	3	4	5	
Bytheway, Glenn	Investigator	27.25	4.28			12.50	l
Cardott, Patrice	Investigator	29.5	3(5)			9. S	,
Evans, Linda	Senior Investigator	25.5	4.75			14.	ų
Fracolli, Bob	Lieutenant	9.5			ļ	32,5	
Gallardo, Martha	Paralegal	39.5			<u> </u>	3.0	
Sylva, Julianne	Deputy District Attorney	9.25	19.00			15.5	
Weidner, Patty	Legal Clerk	31.0				13.75	1
Schembn	In.	5.00				35.0	-
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					<u> </u>	_	$\frac{1}{2}$
					]		]
	TOTAL	176.5	31			135.75	

## **Child Abduction Time Study Weekly Individual Totals**

Employee: The THI	Ewny			W	veek of: <u>LL</u> j_	7 1 <i>04</i> thr	ough 12,10,09
	τ	otal Hours fe	or the Weel	k by Catego			
	1	2	3	4	5		
Monday					1 21		
Tuesday	73/4				3 /4		
Wednesday	6 1/9	1			3 3/4		
Thursday	41/2	3/4			3 1/4		
Friday	8 3/9				2年		
Saturday			· · · · · · · · · · · · · · · · · · ·		-		
Sunday			L				
TO	TAL 27 1/4	4 1/4			12 1/2		

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Empio	yee:	1				iouis.					tegor		
Time	Case # or Activity	1	2	atego 3	ну 4	5	Time	Case # or Activity	1	2	3	4	5
0600-0615			T	Ť			1200-1215					$\Box$	
0615-0630				<del>                                     </del>			1215-1230					$\neg$	$\neg$
0630-0645			-	<u> </u>		1.4	1230-1245		1				
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	e for Category details	s)		///						4/2	34	7		1 16
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## **Child Abduction Time Study Weekly Individual Totals**

Employee: CARDOTT, PATRICE

Week of: 12/06/04 through 12/09/04

		 T	otal Hours f	or the <b>Wee</b> l	c by Catego	ry
		1	2	3	4	5
Monday		3.15	1,25			k
Tuesday		9.75	_	i	<u> </u>	1.25
Wednesday		8.25	1.75	ļ	-	1
Thursday		1.75	2			1.25
Friday						
Saturday			_			
Sunday						
	TOTAL	29.5	3			9.5
	, 0 1716	L	(5)	<u> </u>		<del></del>

Emplo	yee: CARBOTT, PA	W	ork I	lours	0700-1800	Day	y: MON.	Date:		12,	6,	04	•		
			Ca	atego	ту							Ca	itego	ry	
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0615-0630							1215-123	30 _	Ly						Щ
0630-0645							1230-124	45 _	CH						Ш
0645-0700							1245-130	00 _							$\bigvee$
0700-0715						1	1300-131	15	320041107124			1			
0715-0730							1315-133	30	5/5						
0730-0745							1330-134	45							
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0800-0815							1400-141	15				<b>∀</b>			
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0915-0930							1515-153	_	1 / V		П				
0930-0945						1	1530-154	45 -			$\neg$				
0945-1000						$\top$	1545-160	00 -			$\Box$				
1000-1015							1600-161	15			$\neg$				
1015-1030						$\top$	1615-163	30							
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Emplo	yee: <u>CARDOTT, PA</u>	MR	<u>ic</u> e	W	ork H	lours	: <u>0700 - 180</u> 0	Da	ry: <u>TUES</u> Dar	te: <u> </u>	<u>3 1</u>	07,	04	•
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Category 3	Physically recovering child(re	en)						TOTAL	33	7			4
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Category 3	Physically recovering child(r	ren)						TO	TAL 31	8			5
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	se for Category details	h								•	-		
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#### **Child Abduction Time Study Weekly Individual Totals**

Employee L. Wans

Week of: 121 61 09 through 121 10 09

	Total Hours for the Week by Category  1 2 3 4 5												
		1	2	3	4	5							
Monday													
Tuesday		0.25			 	8.75							
Wednesday		4.75	4.5			1.75							
Thursday	,	9,25				1.75							
Friday		9.25	.25			1.5							
Saturday	<del></del>												
Sunday					<u> </u>								
	TOTAL	25.5	4.75			14/13.75							

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Empl	oyee: <u>A. Wan</u>	<u>~</u>	_	W	ork H	lour	:: <u>loan - 5 pm</u> 1	Day: <u>/ /////</u> Da	ite: ,	/21			7
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Category 3	Physically recovering child(	ren)					PROFESSION AND AND AND AND AND AND AND AND AND AN	TOTA	-3'	7	S HOSSON	2000245500	7
Category 4	Training						Chile Use Snly	Tolejiciyele tya 😜 jenj		*			
Category 5	Non-Abduction Related								707	m	11	HRS	•
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0630-0645	B20041207432	Ŀ					1230-1245					<b>  </b>	44
0645-0700	B2004/107/51	ŀ					1245-1300						业
0700-0715	1107149	<i>;</i>					1300-1315	B20041006436		1			
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0730-0745	1107169						1330-1345	Plep.					
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	Contact with children and c				ived			Sub-Total from Column 1	1-	╁	$\vdash$	<del> </del>	14
	Securing compliance utilizi		urt act	ΙΟΠ				TOTAL	-		+	-	16
	Physically recovering child	(ren)						TOTAL	37				
Category 4							(d)files steronty	AND THE PROPERTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY O	i i i i i	d <b>(</b>			<u> </u>
Category 5	Non-Abduction Related										1	1/4	W

## **Child Abduction Time Study Weekly Individual Totals**

Employee: BOB FRACOLY

Week of: 1216 104 through 1210 104

Total Hou	rs for the	Week by	Category
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	1	2	3	4	5
Monday	2				8,5
Tuesday	3.5				7
Wednesday	12			<u> </u>	8.5
Thursday	2				8.5
Friday					
Saturday					
Sunday				<u> </u>	

TOTAL 9,5 3Z,5

Emplo	yee: BOB FRACO	41	_	Wor	k Hours	: <u>06030 - 1700</u> 02	ay: MON Dat	te: <u>/</u>	<u>z</u>	61	104	, .
			Ca	ıtegory	,				Ca	atego	ory	,
Time	Case # or Activity	1	2,		4 5	Time	Case # or Activity	1	2	3	4	5
0600-0615						1200-1215						X
0615-0630						1215-1230						
0630-0645	ADMIN MISC	X				1230-1245						
0645-0700		$\sqrt{}$				1245-1300						
0700-0715					<b>K</b>	1300-1315						$\prod$
0715-0730	:				1	1315-1330						$\int$
0730-0745						1330-1345						
0745-0800					1	1345-1400						
0800-0815						1400-1415						17
0815-0830					T	1415-1430						
0830-0845						1430-1445						
0845-0900					1/.	1445-1500						<b>W</b>
0900-0915					11.	1500-1515	ADMIN/STATES	X				
0915-0930					1	1515-1530	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ŀ				
0930-0945						1530-1545						
0945-1000						1545-1600		7				
1000-1015						1600-1615		1				
1015-1030					11	1615-1630		1				
1030-1045						1630-1645	·					X
1045-1100						1645-1700						X
1100-0015						1700-1715						
1115-1130						1715-1730					,	
1130-1145					11	1730-1745						
1145-1200	<del></del>				4	1745-1800						
	- · · · · · · · · · · · · · · · · · · ·		 		+-	]				$\overline{\Box}$		
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						, <del>_</del> _						$\vdash$
	· · · · · · · · · · · · · · · · · · ·	-			+			$\vdash$				-
		L						L			L	
	Sub-Total	7		П	23	]	Category	1	2	3	4	5
Category 1	Contact with children and of		ersons	involved		1	Sub-Total this Column	6				14
	Securing compliance utilizing				-		Sub-Total from Column 1		<u> </u>			20
	Physically recovering child(r		i audit	···			TOTAL		<u> </u>	H		34
Category 4	•	G11)				(Office Distriction)	Joial Divider to 422 Figure	0				
	Non-Abduction Related							9				8,5
_ •	e for Category details	ì	/	1	,			4				Q 10
1000 101013	to for outegory uctans,		1		<b>,</b>		0.		any age, ,			

·	<b>_</b>			itegory					C	ateg	jory	
Time 0600-0615	Case # or Activity		2	3 4	5	Time	Case # or Activity		2	3	4	
0615-0630	<del></del>	╬	-			1200-1215	MGMIT FRAT	<u> X</u>	↓	$oldsymbol{\perp}$	$oldsymbol{\perp}$	$\downarrow$
0630-0645		1	╁╌┤			1215-1230			<u> </u>	$\perp$	$oldsymbol{\perp}$	1
	ADMIN STABS	X	$\vdash$			1230-1245			↓_	_	<u> </u>	$\perp$
0645-0700		++				1245-1300			<u> </u>	<u> </u>	$\perp$	$\perp$
0700-0715				_  _	-	1300-1315			<u> </u>	<u> </u>		Ш
0715-0730				_		1315-1330			<u> </u>	$oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{ol}}}}}}}}}}}}}}}}}$	$\perp$	Щ
0730-0745					4	1330-1345		_				$\parallel$
0745-0800		11			-	1345-1400			<u> </u>	$oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{ol}}}}}}}}}}}}}}}}}$		$\perp$
0800-0815		11			1	1400-1415						
0815-0830		┦┤_			1_1	1415-1430			<u> </u>			N.
0830-0845	· .	11.			$\bot$	1430-1445	BUEF	X				1,000
0845-0900		1				1445-1500						7
0900-0915	STAFF MEET	X			$\perp$	1500-1515	VACATIAN GI					<b>[</b> ]
0915-0930					X	1515-1530						1
0930-0945						1530-1545	and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of th					П
0945-1000					V	1545-1600						П
1000-1015	CA TIME MEET	X				1600-1615						П
1015-1030	<del></del>				X	1615-1630						П
1030-1045						1630-1645						1
1045-1100				·		1645-1700	V					Z
1100-0015						1700-1715						
1115-1130						1715-1730						
1130-1145						1730-1745		77	$\neg \uparrow$			Г
1145-1200					V	1745-1800			寸			
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						_				$\Box$		
	Sub-Total	17		т-	TÜT				_	_		
Category 1	Contact with children and otl	er ner	sons in	volved	100		Category		2	3	4	<b>5</b>
	Securing compliance utilizing						Sub-Total this Colum Sub-Total from Column		-	$\dashv$		18 13
	Physically recovering child(re		action					<del>                                     </del>			$\dashv$	
Category 4		-11/				ine Use Only	TOTA	-115			2	28
	Non-Abduction Related		•				STEROWALL OF STATE					
	of or Category details)			1	. F			3,5			,	7
		20	1					raka,		•		
Empi	oyee Signature:	ひつ	1	mech		Supervisor S	ignature:					

Time	Case # or Activity	_	2 4		-	<b></b>	_		`	Categ	juiy	
0600-0615	Case # OF ACTIVITY	1	2 3	4	5	Time	Case # or Activity	1	2	3	4	_
0615-0630	<del></del>	+				1200-1215		—	↓_	↓_	↓	ļ
0630-0645		++		-	X	1215-1230		┷	<del> </del>	—		Ļ
0645-0700		╂╌┼				1230-1245	<del></del>	┷	1		↓	L
0700-0715		+				1245-1300		ֈ_		ļ	<u> </u>	L
		1.				1300-1315			<u> </u>		<u> </u>	$\coprod$
0730-0745	MEET NITLS	+ -				1315-1330			_	<u> </u>	$oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{ol}}}}}}}}}}}}}}}}}$	Ц
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0745-0800		-			X	1345-1400			_	<u> </u>		¥
0800-0815		1 1				1400-1415	CASE FILE REVIEW	1				Ĺ
0815-0830		<del>  -</del>			Ш	1415-1430	<del></del>	<u> </u>				L
0830-0845	<u> </u>					1430-1445						Y
0845-0900					V	1445-1500						
0900-0915	TEEM MEETING	X				1500-1515						
0915-0930	<del></del>	1-/1-				1515-1530						7
0930-0945		4		,		1530-1545						7
0945-1000					<u>X</u>	1545-1600						Ť
1000-1015					$\perp$	1600-1615						T
1015-1030						1615-1630						Γ
1030-1045	· · · · · · · · · · · · · · · · · · ·				Ш	1630-1645						V
1045-1100						1645-1700	ADMIN	X				_
1100-0015						1700-1715						_
1115-1130						1715-1730					一十	_
1130-1145					$\prod$	1730-1745	······································		一		_	-
1145-1200					W	1745-1800				$\neg$	-+	_
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	<u> </u>			L						$\perp$		_
	Sub-Total	7	1 1	Т.	17			_	_			
Category 1 C	Contact with children and oth	)	no involva		1#		Category	1 71	<u>2</u>	3	4	5
	Securing compliance utilizing			u			Sub-Total this Column	3	_			7
	Physically recovering child(re		JUON				Sub-Total from Column 1	5		_		7
		en)					TOTAL	8	a size or	මුක්ක න	3	31
Category 4 T	-					erk de geldinge	tetajjoje jeta šira (1918 bilja)					
	Ion-Abduction Related			1				2			8	, (
AA I AAAI 26	for Category details)			,	/							

900				itego	_	_		1		C	Categ	jory	
Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	_ 1	2	3	4	_
0600-0615		-	1-1				1200-1215			$oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{oldsymbol{ol}}}}}}}}}}}}}}}}}}$		<u> </u>	1
0615-0630		╀-	-				1215-1230				<u> </u>		
0630-0645		<u> </u>				X	1230-1245						$\prod$
0645-0700		1				V	1245-1300						I
0700-0715	FEVEN - ADMIN	卜					1300-1315						Ι
0715-0730		11		_			1315-1330						I
730-0745		V					1330-1345		$\mathbf{I}^{-}$	Ī		I	Γ
745-0800						X	1345-1400					T	Τ
800-0815							1400-1415	Brief Meron W/	X				Γ
815-0830						Ш	1415-1430	IN- INFORMAL	Ti				T
830-0845		<u> </u>			.		1430-1445		$\prod$				T
845-0900							1445-1500		1				Γ
900-0915							1500-1515		1				Ī
915-0930							1515-1530		1		$\Box$		Γ
930-0945							1530-1545						
945-1000							1545-1600						П
000-1015							1600-1615						
015-1030							1615-1630						
030-1045					$\neg$		1630-1645						7
045-1100						$\Box$	1645-1700	ATOMIN	7				Г
100-0015						П	1700-1715	· · · · · · · · · · · · · · · · · · ·	1				
115-1130	:					17	1715-1730						_
130-1145							1730-1745	· · · · · · · · · · · · · · · · · · ·					_
145-1200						4	1745-1800	<del></del>					-
				_	十	=							=
		$\vdash$		-+	$\dashv$	$\dashv$		<del></del>					_
	<del></del>		-	-+	-+	$\dashv$		· · · · · · · · · · · · · · · · · · ·		_			
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	Sub-Total	2	$\neg \Gamma$	T	$\neg$	19		C-1		_	_		
tegory 1	Contact with children and of	ner ne	reone in	wolve		Ш		Category Sub-Total this Column	$\overline{\mathbf{c}}$	2	<del></del> -	<del>-</del> -	_
	Securing compliance utilizing			IVOIVE	u				ا ـــــــــا	$\dashv$	$\dashv$		Ļ
	Physically recovering child(n		a a cuttil					Sub-Total from Column 1	2	$\dashv$			Ľ
tegory 4		611 <i>)</i>						TOTAL	8			2	う 脚
	Non-Abduction Related												
	of or Category details						B	-	2	- ·		8.	(
o i evel st	o category details)		$\supset_{\ell}$		1		1		_				

## **Child Abduction Time Study Weekly Individual Totals**

	To	tal Hours f	or the Wee	k by Categ	jory	
		2	3	4	5	¬
Monday	8.5					
Tuesday	8.5					]
Wednesday	8.5					1
Thursday	5.5				3	
Friday	8,5					
Saturday						
Sunday						1

Employee: MARTHA GALLARDO

			C	ateg	ory						Cate	aon
Time	Case # or Activity	1	2	3	4	_5	Time	Case # or Activity			_	3
600-0615			<b>↓</b> _		<u> </u>		1200-1215				T	Т
615-0630				<u> </u>			1215-1230				T	$\top$
330-0645	<u> </u>	<del> </del>	<u> </u>	ļ			1230-1245				$\top$	$\top$
345-0700		<u> </u>	_				1245-1300					1
700-0715		-					1300-1315		$\top 1$		T	T
715-0730	<del></del>						1315-1330		$\prod$			十
730-0745 		<u> </u>					1330-1345		11	$\top$	1	$\top$
745-0800							1345-1400		11		$\top$	1
300-0815		<u> </u>					1400-1415		11	$\top$	1	$\top$
815-0830 _							1415-1430				十	+
830-0845 _							1430-1445		$\forall t$	+-	$\top$	十
845-0900 _							1445-1500		11	1	$\top$	+
900-0915							1500-1515		11	1	+	十
915-0930 _							1515-1530		$\forall I$	†	†	+
930-0945							1530-1545		H	$\top$	1	十
945-1000 _							1545-1600		╁	$\top$	1	+
000-1015							1600-1615		1	1	1	†
015-1030							1615-1630		$\sqcap$	1	T	+
030-1045							1630-1645		11		1	+
045-1100							1645-1700		1	1	†	+
100-0015							1700-1715		*	†	+-	十
15-1130 _		S. C.					1715-1730		$\vdash$		┼~	†
30-1145		1				$\neg$	1730-1745		$\vdash$	$\vdash$	<del>                                     </del>	+
45-1200 _		V					1745-1800		<del> </del>	<del>                                     </del>	$\vdash$	+
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715-0730								1315-133	0		П				T
730-0745							7	1330-134	5		$\Pi$				T
745-0800		1	·					1345-140	0						T
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315-0830	÷.					1	1	1415-143	0	<del></del>					Ť
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930-0945						$\sqcap$	1	1530-154	5		Ħ	$\dagger$			T
945-1000							1	1545-160	0		li				T
000-1015						11	1	1600-161	5			†			T
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## **Child Abduction Time Study Weekly Individual Totals**

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J		T	otal Hours f	or the Weel	by Cate	gory				
		1	2	3	4	5				
Monday	3.2	S	4.28	D	Ö	2.50				
Tuesday	2.2	\$	2,30	0	0	5.25				
Wednesday	3.0	20	3 <i>S</i> o	O	ъ	3,50				
Thursday			4,50	0	D	5,78				
Friday	ŧ	75	4,25			,50				
Saturday										
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Empl	oyee: Sylva	·	_	V	Vork H	lours	s: <u>/ o</u> Da	ay: <u>Mon</u> . Da	t <b>e:</b> <u>/</u> /	<u>Z 1</u>	6	1 <u>0</u>	1
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0900-0915	calculations	0	X				1500-1515	2 melle					
0915-0930	10		i				1515-1530	novisa					
0930-0945	info only		Ų				1530-1545	Collections					
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Empl	oyee: Sylva_		_	W	ork ł	lours	: <u>/o</u> 1	Day: <u>Jues</u> Da	ate: _	12 1	Ŧ	104	(
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0730-0745			1				1330-1345						V
0745-0800	SW-		1				1345-1400						V
0800-0815	K		V				1400-1415						
0815-0830	(reviewly.		V				1415-1430						1
0830-0845	Linda		V				1430-14 <del>4</del> 5						V
0845-0900	Evans)		V				1445-1500						~
0900-0915	Unit report	4					1500-1515						V
0915-0930	to Exam.	V					1515-1530	<del></del>	$\Box$				V
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0945-1000		1/					1545-1600						
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Category 2	Securing compliance utilizing	g court	actio	ก				Sub-Total from Column 1	9	io			3
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### **Child Abduction Time Study Weekly Individual Totals**

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### **Child Abduction Time Study Weekly Individual Totals**

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### **Exhibit B**

4 WIGODDE CON DECEMBER 1	For CSM U	Isa Only
1. INCORRECT REDUCTION CLAIM TITLE	Filing Date:	se Omy
	Recei November	
2. CLAIMANT INFORMATION	Commiss State Ma	sion on
	IRC #: 12-42	37-I-03
Name of Local Agency or School District	4. IDENTIFICATION OF STAT EXECUTIVE ORDERS	UTES OR
Claimant Contact	Please specify the subject statute or execu	
Title	claimaint alleges is not being fully reimb the adopted parameters and guidelines.	ursea pursuani io
Street Address		
City, State, Zip		
Telephone Number	5. AMOUNT OF INCORRECT	REDUCTION
Fax Number	Please specify the fiscal year and amount than one fiscal year may be claimed.	of reduction. More
E-Mail Address	Fiscal Year Amou	unt of Reduction
3. CLAIMANT REPRESENTATIVE INFORMATION		
Claimant designates the following person to act as its sole representative in this incorrect reduction claim.  All correspondence and communications regarding this claim shall be forwarded to this representative. Any	TOTAL:	
change in representation must be authorized by the claimant in writing, and sent to the Commission on State	6. NOTICE OF INTENT TO CO	NSOLIDATE
Mandates.	Please check the box below if there is int this claim.	ent to consolidate
Claimant Representative Name	Yes, this claim is being filed to consolidate on behalf of	
Title	Sections 7 through 11 are attached as	follows:
Organization	7. Written Detailed Narrative:	pages to
Street Address	8. Documentary Evidence and Declarations:	Exhibit
City, State, Zip	9. Claiming Instructions:	Exhibit
Telephone Number	10. Final State Audit Report or Other Written Notice	
Fax Number	of Adjustment:	Exhibit
E-Mail Address	11. Reimbursement Claims:	Exhibit

LORI E. PEGG, County Counsel (S.B. #129073)
ORRY P. KORB, Assistant County Counsel (S.B. #114399)
LIZANNE REYNOLDS, Deputy County Counsel (S.B. #168435)
OFFICE OF THE COUNTY COUNSEL
70 West Hedding Street, East Wing, Ninth Floor
San Jose, California 95110-1770
Telephone (408) 299-5900

Attorneys for COUNTY OF SANTA CLARA

### STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

In Re:	)	No.
	)	
STATE CONTROLLER'S OFFICE	)	INCORRECT REDUCTION CLAIM
AUDIT REPORT ON SANTA	)	BY THE COUNTY OF SANTA CLARA
CLARA COUNTY CHILD	)	
ABDUCTION AND RECOVERY	)	
PROGRAM	)	
	_)	

On December 4, 2009, the State Controller's Office (hereinafter "SCO") issued its final audit report regarding the County of Santa Clara's (hereinafter "County's") claims for costs incurred based on the legislatively-created Child Abduction and Recovery Program (Test Claim No. CSM 4237; Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for July 1, 2003, through June 30, 2007. A true and correct copy of the SCO's final audit report is attached hereto as Exhibit A and incorporated herein by reference. The SCO incorrectly reduced the County's claim of \$2,480,334 by \$296,732 thus only allowing

\$2,183,602. The County requests that the Commission on State Mandates reverse the audit findings and award the County the full and correct claim amount of \$2,480,334.

#### **FACTS**

The Child Abduction and Recovery Program involves locating and recovering minor children who have been taken from a parent, or person with a right of custody of the child, in violation of that person's right of custody. The County has jurisdiction to act in a case when the child is located in Santa Clara County, has been removed from the county or the victim resides in the county at the time of the abduction.

Once a person makes a police report that a child has been abducted by a parent or other family member, the person is referred to the Child Abduction Unit. The person completes a questionnaire and an investigation into the case is opened. The legal clerk coordinates the questionnaire process as well as initial contact and intake. The legal clerk assembles an investigative file and conducts preliminary investigation into the parties.

Upon assembling the file, the paralegal assigned to the team researches the person's right of custody to the child. This may involve reviewing court files to locate the most recent court order.

Once a right of custody has been determined, the case is assigned to the investigative staff. The investigators interview witnesses and, depending on the circumstances, may attempt to contact the abductor.

After the case is assigned to a unit attorney, the attorney confers with the staff to discuss case development, to coordinate court hearings and legal issues, to draft

pleadings and communications with other agencies, and to appear in judicial hearings. In international cases, the unit attorney prepares the documents filed in the cases that fall under the Hague Convention on the Civil Aspects of International Child Abduction, for both incoming and outgoing abductions. The unit attorney is responsible for general unit management and the processing of cases.

This program was found to be a state-mandated reimbursable program by the predecessor to this Commission, the Board of Control, on September 19, 1979. No copy of the Board of Control's Statement of Decision is on file with the Commission or available clsewhere. Thereafter, Parameters and Guidelines were adopted on January 21, 1981. The Parameters and Guidelines used for the claims at issue were amended on August 26, 1999 and again on October 30, 2009, a true and correct copy of which is attached hereto as Exhibits B and C, respectively, and are incorporated herein by reference. Claiming Instructions were duly issued by the SCO, a true and correct copy of which is attached hereto as Exhibit D and is incorporated herein by reference.

The reimbursable components of this program include:

- Ohtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
  - a. Contact with child(ren) and other involved persons.
    - (1) Receipt of reports and requests for assistance.
    - (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.
    - (3) Locating missing or concealed offender and child(ren).
  - b. Utilizing any appropriate civil or criminal court action to secure compliance.

- (1) Preparation and investigation of reports and requests for assistance.
- (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
- (3) Process services and attendant court fces and costs.
- (4) Depositions.
- c. Physically recovering the child(ren).
  - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
  - (2) Other personal necessities for the child. All such items purchased must be itemized.
- 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).
  - a Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

    Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.
  - b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
    - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
    - (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
    - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
      - (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
      - (b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall

- not exceed the number of days of the detention period of the individual having physical custody of the minor.
- (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.
  - (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.
  - (b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

Based on the foregoing, the County timely filed its claims for this program for fiscal years 2003-2004, 2004-2005, 2005-2006 and 2006-2007, which are the subject of this incorrect reduction claim. True and correct copies of these reimbursement claims are attached hereto as Exhibits E, F, G, and H, respectively, and are incorporated herein by reference.

The draft audit report was issued on October 14, 2009. Finding 1 of the audit report states that the County's productive hourly rate had been calculated improperly. The report also alleges that the County misstated salaries, benefits and indirect costs.

On November 9, 2009, the County issued its response to the draft findings, taking exception to the characterization that the calculation of the productive hourly rate was improper. The County also explained that its costs were properly and fully

substantiated. A true and correct copy of the County's response is attached hereto as Exhibit I and is incorporated herein by reference.

The final audit report was issued on December 4, 2009, without any change in the findings at issue.

#### ANALYSIS AND DISCUSSION

### A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$196,391. This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and complied with the SCO's Claiming Instructions. Therefore, the County requests that this Commission reverse Audit Finding 1 to allow for the full recovery of costs incurred for this state-mandated program for the reasons discussed helow.

# 1. The County's Productive Hourly Rate Computation Complies With The SCO-Issued General Claiming Instructions.

The computation of an annual productive hourly rate used by the County removes non-productive time spent on authorized breaks and training. The resulting total countywide annual productive hours of 1,561 for FY 03-04, 1,545 for FY 04-05, 1,544 for FY 05-06, and 1,537 for FY 06-07 are the bases for the annual productive hourly rate used in the County's claim.

In the audit report, the SCO relied upon the Mandated Cost Manual for Local

Agencies with regard to the productive hourly rate computation. To support its

argument that the County's rate was improper, the SCO cited the following text from the Manual:

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800* hours to compute the productive hourly rate.

* * *

- * 1,800 annual productive hours include:
  - Paid holidays
  - Vacation carned
  - Sick leave taken
  - Informal time off
  - Jury duty
  - Military leave taken¹

Relying on this section, the SCO argued that the County's figures of 1,561 for FY 03-04, 1,545 for FY 04-05, 1,544 for FY 05-06, and 1,537 for FY 06-07 productive hours were incorrect and that a figure of 1,800 hours should have been used. However, the SCO omitted relevant portions of the Manual which provide that the productive hourly rate can be calculated in three different ways.

A full reading of the Manual indicates that using 1,800 hours is not the only approved approach. As set forth above, the Manual clearly states that use of countywide average annual productive hours is also an approved method. The County

¹ Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor - Determine a Productive Hourly Rate (revised version 9/01) (Emphasis added).

calculated its average annual productive hours in full compliance with the Manual as issued. The County cannot and should not be penalized for using an approved methodology.

To date, the SCO has not been able to cite one reference as to why the County's approach for calculating its annual productive hours is improper.

## 2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The County submits, on average, 25 to 30 S.B. 90 claims annually. As these claims are prepared by numerous County departments and staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation with respect to calculating a different productive hourly rate for each claim.

Recognizing this threat and wanting to create a more reliable, county-wide system, the County embarked on the creation of a verifiable and accurate method of establishing a productive hourly rate through the computation of average productive hours. As a result, the County's methodology improves its S.B. 90 program-claiming accuracy, consistency, and documentation. It also facilitates the State audit process because the methodology for the County's annual productive hours calculation is fully documented and supported.

In creating its average annual productive bours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. This methodology ensures greater accuracy. The more accurate the

computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used required break times and required training times rather than actual times spent on these activities.

This argument lacks merit for the following reasons.

The Child Abduction Unit employees whose time is the subject of this claim are non-exempt workers who are legally entitled to take two fifteen minute break periods per day. Presumably, these employees took these breaks. The presumption that these breaks were taken is no different from the presumption that paid holidays, which are specifically set forth as properly included in the calculation by the SCO, were also taken. Instead of making this presumption, the SCO would have the County employ a clock-in, clock-out system for breaks to ensure that the break times do not actually add up to 28 or 32 minutes daily. Such an expenditure of time and costs is unwarranted in light of the statistically invalid difference that may be found between actual break time and the required break time. The SCO also raised the issue of whether the County removed the break times from the employee hours it charged to the mandated program. It is evident from the time studies that break times were not included in the hours charged to the program. (See, e.g., Exhibit L, Nov. 17, 2004) Child Abduction Time Study Worksheet of Bytheway, p. 193 (showing break times marked in non-mandated category).)

With respect to training hours, for fiscal years 2002-2003 and beyond, the

County used actual training hours in calculating its productive hourly rates.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions.² The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of countywide productive hours were provided to the SCO during the state audit.

Further, as shown in the letter of December 27, 2001, from the County

Controller to the State Controller's Office, the State was notified years ago that the

County was electing to use the productive hourly rate methodology authorized by the

State-mandated claiming procedures. A true and correct copy of this letter is attached
hereto as Exhibit J and is incorporated herein by reference. The County reported that
the switch to a countywide methodology for the calculation of average productive
hours per position would improve state mandate claiming accuracy, consistency,
documentation and facilitate the State audit function. Consequently, more than 50
claims were submitted and accepted during 2002 and 2003 using this methodology.

Furthermore, the State Controller has accepted the County's use of the countywide
productive hours methodology for state mandated claims as evidenced by an e-mail
from Jim Spano dated February 6, 2004, a true and correct copy of which is attached
hereto as Exhibit K and is incorporated herein by reference.

² Mandated Cost Manual for Local Agencies, Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor - Determine a Productive Hourly Rate (revised version 9/01)

## B. AUDIT FINDING NUMBER TWO REGARDING MISSTATED SALARIES, BENEFITS AND INDIRECT COSTS IS INCORRECT.

The audit report alleges that the application of the time study conducted during the November 15, 2004, through December 10, 2004, period to the fiscal year 2003-2004 claim was improper because the time study was not representative. A true and correct copy of this time study plan and results are attached hereto as Exhibit L and are incorporated herein by reference.

The time study undertaken by the County provided a reliable measure of the time needed to perform the mandated activities. The time study relied on contemporaneous documentation of mandated and non-mandated activities to provide a full accounting of time; it covered four weeks that corresponded with pay periods to assure that the time study documentation could be checked back against payroll information; it was done in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year; and all employees performing mandated activities participated to eliminate any errors that could have occurred due to small sample size or extrapolation. Moreover, because the activities related to the program are not seasonal and have not changed appreciably over time, the November-December 2004 time study is a reliable indicator of the time spent on the same activities during the claiming period in question.

The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully applied its own standard. The time study was conducted closer to the claim period than the alternative method used by the SCO and

thus is the more reliable of the two measures.

#### CONCLUSION

The County has adequately documented its productive hourly rates of 1,561 for FY 03-04, 1,545 for FY 04-05, 1,544 for FY 05-06, and 1,537 for FY 06-07 to be precise and reliable figures consistent with the State's claiming instructions. For the County to now be denied the opportunity to use a methodology that was expressly allowed by the instructions and forced to utilize an 1,800-hour standard is manifestly unfair and would result in the failure to fully reimburse the County for its costs of fulfilling a state mandate.

With respect to the SCO's other allegation regarding the reliability of the County's time study, the County has provided sufficient and reliable documentation to support the claimed costs as explained above.

In light of the arguments presented above, the County requests that the Commission reverse the SCO's audit findings and award the County the full and correct claim amount of \$2,480,334.

Dated: Nov. 27, 2012

Respectfully submitted,

LORI E. PEGG County Counsel

Zianne Reynolds
Lizanne Reynolds

Deputy County Counsel

Attorneys for COUNTY OF SANTA CLARA

#### 12. CLAIM CERTIFICATION

Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.*

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

County of Santa Clara	Director of Finance Agency	
Print or Type Name of Authorized Local Agency	Print or Type Title	***************************************
or School District Official		
Ilhanua	11/28/12	
Signature of Authorized Local Agency or	Date / /	
School District Official		

^{*} If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and e-mail address below.

### **SANTA CLARA COUNTY**

Audit Report

#### CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 2003, through June 30, 2007



JOHN CHIANG
California State Controller

December 2009



#### California State Controller

December 4, 2009

The Honorable Liz Kniss, President Board of Supervisors Santa Clara County County Government Center, East Wing 70 West Hedding Street San Jose, CA 95110

Dear Ms. Kniss:

The State Controller's Office audited the costs claimed by Santa Clara County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007.

The county claimed \$2,480,334 for the mandated program. Our audit disclosed that \$2,183,602 is allowable and \$296,732 is unallowable. The costs are unallowable primarily because the county claimed overstated and unsupported costs. The State paid the county \$1,760,125. Allowable costs claimed exceed the amount paid by \$423,477.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at <a href="https://www.csm.ca.gov/docs/IRCForm.pdf">www.csm.ca.gov/docs/IRCForm.pdf</a>.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD Chief, Division of Audits

JVB/sk

cc: Irene Lui, Division Manager

Claims and Cost Management

Controller-Treasurer Department

Santa Clara County

Ram Venkatesan, SB-90 Coordinator

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Carla Castañeda, Principal Program Budget Analyst

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Santa Clara County

Vinod K. Sharma, Controller-Treasurer

Santa Clara County

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### **Audit Report**

#### **Summary**

The State Controller's Office (SCO) audited the costs claimed by Santa Clara County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007.

The county claimed \$2,480,334 for the mandated program. Our audit disclosed that \$2,183,602 is allowable and \$296,732 is unallowable. The costs are unallowable primarily because the county claimed overstated and unsupported costs. The State paid the county \$1,760,125. Allowable costs claimed exceed the amount paid by \$423,477.

#### **Background**

Chapter 1399, Statutes of 1976 established the mandated Child Abduction and Recovery Program based on the following laws:

- Civil Code section 4600.1 (repealed and added as Family Code sections 3060–3064 by Chapter 162, Statutes of 1992);
- Penal Code sections 278 and 278.5 (repealed and added as Penal Code sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- Welfare and Institutions Code section 11478.5 (repealed and added as Family Code section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [CSM]) determined that this legislation imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on January 21, 1981, and last amended them on August 26, 1999. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

# Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 2003, through June 30, 2007.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

#### Conclusion

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

For the audit period, Santa Clara County claimed \$2,480,334 for costs of the Child Abduction and Recovery Program. Our audit disclosed that \$2,183,602 is allowable and \$296,732 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the county. Our audit disclosed that \$535,954 is allowable. The State will pay that amount, contingent upon available appropriations.

For the FY 2004-05 claim, the State paid the county \$353,023. Our audit disclosed that the entire amount is allowable.

For the FY 2005-06 claim, the State paid the county \$656,832. Our audit disclosed that \$605,251 is allowable. The State will offset \$51,581 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2006-07 claim, the State paid the county \$750,270. Our audit disclosed that \$689,374 is allowable. The State will offset \$60,896 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

#### Views of Responsible Official

We issued a draft audit report on October 14, 2009. Vinod K. Sharma, Controller-Treasurer, responded by letter dated November 9, 2009 (Attachment), disagreeing with the audit results for Findings 1 and 2 and agreeing with the results for Findings 3 and 4. This final audit report includes the county's response.

#### **Restricted Use**

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

Original signed by

JEFFREY V. BROWNFIELD Chief, Division of Audits

December 4, 2009

### Schedule 1— Summary of Program Costs July 1, 2003, through June 30, 2007

Cost Elements	A	Actual Costs Claimed		Allowable per Audit		Audit Adjustment	Reference ¹
July 1, 2003, through June 30, 2004							
Direct costs: Salaries Benefits Travel and training	\$	442,717 123,065 15,811	\$	329,367 88,419 15,811	\$	(113,350) (34,646)	Findings 1, 2, 3 Findings 1, 2, 3
Total direct costs Indirect costs		581,593 138,616		433,597 102,357		(147,996) (36,259)	Findings 1, 2, 3
Total program costs Less amount paid by the State	\$	720,209		535,954	\$	(184,255)	
Allowable costs claimed in excess of (less than) ar	nou	nt paid	\$	535,954			
July 1, 2004, through June 30, 2005							
Direct costs: Salaries Benefits Travel and training	\$	213,751 57,767 14,820	\$	392,461 125,054 21,233	\$	178,710 67,287 6,413	Findings 1, 2 Findings 1, 2, 4 Finding 5
Total direct costs Indirect costs		286,338 66,685		538,748 127,102		252,410 60,417	Findings 1, 2, 4
Total direct and indirect costs Less allowable costs that exceed costs claimed ²		353,023		665,850 (312,827)		312,827 (312,827)	
Total program costs Less amount paid by the State	\$	353,023		353,023 (353,023)	\$		
Allowable costs claimed in excess of (less than) ar	noui	nt paid	\$				
July 1, 2005, through June 30, 2006							
Direct costs: Salaries Benefits Travel and training	\$	362,577 165,923 7,200	\$	333,788 152,749 7,200	\$	(28,789) (13,174)	Finding 1 Finding 1
Total direct costs Indirect costs		535,700 121,132		493,737 111,514		(41,963) (9,618)	Finding 1
Total program costs Less amount paid by the State	\$	656,832		605,251 (656,832)	\$	(51,581)	
Allowable costs claimed in excess of (less than) amount paid		\$	(51,581)				

### **Schedule 1 (continued)**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference 1
July 1, 2006, through June 30, 2007				
Direct costs: Salaries Benefits Services and supplies Travel and training	\$ 410,209 201,314 368 1,887	\$ 376,817 184,922 368 1,887	\$ (33,392) (16,392) — —	Finding 1 Finding 1
Total direct costs Indirect costs	613,778 136,492	563,994 125,380	(49,784) (11,112)	Finding 1
Total program costs Less amount paid by the State	\$ 750,270	689,374 (750,270)	\$ (60,896)	
Allowable costs claimed in excess of (less than) amount paid		\$ (60,896)		
Summary: July 1, 2003, through June 30, 2007				
Direct costs: Salaries Benefits Services and supplies Travel and training	\$ 1,429,254 548,069 368 39,718	\$ 1,432,433 551,144 368 46,131	\$ 3,179 3,075 — 6,413	
Total direct costs Indirect costs	2,017,409 462,925	2,030,076 466,353	12,667 3,428	
Total direct and indirect costs Less allowable costs that exceed costs claimed ²	2,480,334	2,496,429 (312,827)	16,095 (312,827)	
Total program costs Less amount paid by the State	\$ 2,480,334	2,183,602 (1,760,125)	\$ (296,732)	
Allowable costs claimed in excess of (less than) a	mount paid	\$ 423,477		

¹ See the Findings and Recommendations section.

² Government Code section 17561 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2004-05.

### **Findings and Recommendations**

FINDING 1— Overstated productive hourly rates The county claimed unallowable salaries totaling \$115,019. The related benefits and indirect costs total \$44,118 and \$37,254, respectively. The costs are unallowable because the county overstated employees' productive hourly rates. The county included unallowable deductions for training time and break time in its calculation of countywide average annual productive hours.

#### **Unallowable Training Hour Deduction**

The county deducted training hours from regular hours worked to calculate countywide average annual productive hours. The deduction is unallowable because the county did not provide documentation substantiating the training hours that it deducted. In addition, the deducted training hours include training that benefits specific programs or employee classifications.

The county's payroll system includes a training code to track employees' training hours. The county stated that employees charged time to the training code when they attended non-program-related training. It stated that employees charge time to this code for the following training:

- 1. Training required by employees' bargaining unit agreements, training for licensure/certification requirements, and continuing education for specific job classifications such as attorneys, probation officers, real estate property appraisers, physicians, and nurses
- 2. California Commission on Peace Officer Standards and Training (POST) training for law enforcement personnel
- 3. County-required training such as new employee orientation, supervisory training, safety seminars, and software classes

The county did not provide documentation substantiating the training hours that it deducted. Items 1 and 2 above identify training hours that pertain to specific programs or employee classifications. As such, it is inappropriate to deduct these hours when calculating countywide average annual productive hours.

While it might be appropriate to deduct some training hours identified in item 3 above, the county did not:

- Separately identify and provide supporting documentation for these training hours;
- Provide documentation showing that it required the training for all county employees; or
- Provide documentation showing that employees did not otherwise charge the training time to specific programs.

#### **Unallowable Break Time Deduction**

The county also deducted employee break time from regular hours worked to calculate countywide average annual productive hours. The deduction is unallowable because the county deducted authorized break time rather than actual break time taken. In addition, the county did not adjust for break time charged directly to program activities.

The following table summarizes the audit adjustment:

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	Total
Salaries	\$ (35,416)	\$ (17,422)	\$ (28,789)	\$ (33,392)	\$ (115,019)
Benefits	(9,844)	(4,708)	(13,174)	(16,392)	(44,118)
Total salaries					
and benefits	(45,260)	(22,130)	(41,963)	(49,784)	(159,137)
Indirect costs	(11,089)	(5,435)	(9,618)	(11,112)	(37,254)
Audit adjustment	\$ (56,349)	\$ (27,565)	\$ (51,581)	\$ (60,896)	\$ (196,391)

The program's parameters and guidelines state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

#### Recommendation

We recommend that the county:

- Modify its payroll system to accumulate only those training hours applicable to county-required training attended by all county employees;
- Deduct only actual break time taken by all county employees. If the county does not wish to track actual break time taken, it may absorb break time into the activity that the employee performs immediately before or after the break; and
- Maintain documentation that supports both training time and break time that it deducts from regular hours worked to calculate countywide average annual productive hours.

#### County's Response

The County does not concur with this finding.

... In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. The County removed time spent in training and breaks. These revisions are in line with the State Controller Office (SCO) claiming instructions. The Mandated Cost Manual for Local Agencies ("Manual") specifically indicates that using 1,800 hours is not the only approved approach. The Manual clearly states that use of countywide average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual. The County cannot and should not be penalized for availing itself of an approved methodology.

The County submits, on average, 25 to 30 claims annually. As these claims are prepared by up to 20 different staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation with respect to calculating a productive hourly rate. Recognizing this threat and wanting to create a more reliable, county-wide system, the County embarked on the creation of a verifiable and accurate method of establishing a productive hourly rate through the computation of average productive hours. As a result, the County's methodology improves its SB90 program claiming accuracy, consistency, and documentation. It also facilitates the State audit process because the methodology for the County's annual productive hours calculation is fully documented and supported.

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. Such revision from the manner suggested by the SCO ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used authorized break times and required training times rather than actual times spent on these activities. As explained below, the County used authorized break times because they are legal and contractual obligations. The County identified the training for each employee depending upon his/her professional and job requirement. Once the training programs are identified, the actual time spent on training is recorded and consolidated through the time keeping system. The County used actual time spent on training and not just required training.

State law requires that workers be given two fifteen minutes break periods per day. All County employees are required to take these breaks. This is no different from the paid holidays, which are specifically set forth as properly included in the calculation by the SCO. The treatment given to breaks is based on law and labor contracts and there is no presumption involved. On the other hand, in order to account for break time taken by each employee as the SCO desires, the County would have to employ a clock-in, clock-out system for breaks to ensure that the break times are recorded. Such an expenditure of time and costs is unwarranted when these break times are legally mandated, and would only increase the cost of operations and will yield no additional advantage to the County or the State. The auditor's suggestion that the County may absorb break time into the activity that the employee performs immediately before or after the break is also not workable as this will artificially inflate the time spent and cost of the specific task. The County's current methodology is accurate and efficient.

The same argument applies with even greater force to training time when County employees undertake the necessary training required for licensure or certification. Such education is highly likely to be pursued because of its impact on the employees' license or certification and, ultimately, their ability to perform in their duties. The audit finding stated that the County did not provide documentation substantiating the training hours that were deducted is also not correct as these documents are maintained by each department. The auditors were requested to

verify these documents, if necessary, in the respective departments. They did not choose to do so. As the County is using a countywide productive hourly rate used by all departments, the documentation may be audited in each department. The disallowance is not backed by proper audit practices as the auditor may conduct a test audit of the supporting documents, but failed to do so.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions. The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of the countywide productive hours were provided during the audit.

Further, the County Controller-Treasurer notified SCO on December 2001 that the County elected to change its state mandated claiming procedures relating to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average productive hours would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 30 claims were submitted and accepted each year from 2002 and onwards using this methodology. Furthermore, the State Controller has accepted the County's use of countywide productive hours for state mandated claims as evidenced by an e-mail from Mr. Jim L. Spano dated February 6, 2004; a copy of the statement is enclosed.

#### SCO's Comment

Our finding and recommendation are unchanged.

The county discusses the SCO's claiming instructions and states that it should not be "penalized for availing itself of an approved methodology." We agree that the SCO's claiming instructions allow the county to calculate productive hourly wage rates using countywide average annual productive hours. We did not adjust the county annual productive hours to 1,800 hours; therefore, the county's comments regarding that methodology are irrelevant. The county has not been "penalized" for using an approved methodology. We disagree that the county "calculated its average annual productive hours in full compliance" with the SCO's claiming instructions. We also disagree that the county's calculation is "fully documented and supported." Our audit report explains why the county's calculation is improper.

The county states, "... in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation." The county does not identify which "final audit report" it references, nor does it identify what "adjustments" it made. Therefore, we are unable to address this portion of the county's response.

The county's response fails to address the primary audit issues. The county presents an involved argument regarding the county's legal obligations to provide break time. The county states, "... in order to account for break time taken by each employee as the SCO desires, the County would have to employ a clock-in, clock-out system for breaks to ensure that break times are recorded." Our audit report includes no such

suggestion. The county also states, "All county employees are required to take these breaks." We believe this is an inaccurate statement; the county is required to provide break time, but employees are not required to take break time. In addition, the county's failure to document actual break time is contrary to standard federal time accounting guidance. The U.S. Department of Health and Human Services' Implementation Guide for Office of Management and Budget Circular A-87 (ASMBC-10) states, "A PAR [personnel activity report] is a timesheet or log maintained by the employee which contemporaneously accounts for 100% of their time. The objective is to identify effort spent on multiple activities or programs. Breaks, meals, generic training, etc. can all be coded to a single activity such as "admin" or "other," which in turn would be reallocated to the activities or programs [emphasis added]."

The county calculated its countywide average annual productive hours by deducting authorized break time rather than actual break time taken. It is irrelevant whether the county has correctly assumed that all employees take all authorized break time. The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked or otherwise reflect actual break time taken. Furthermore, when calculating the break time deduction for average annual productive hours, the county did not address instances in which employees work less than 8 hours a day and did not address employees who work alternate work schedules (i.e., 9 or 10-hour workdays with regularly scheduled non-work days).

In its response to our previous audit of this program, the county stated, "The County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims [emphasis added]. . . ." This does not constitute consistent break time accounting for all county programs (mandated and non-mandated). In addition, actual mandated program employee timesheets show that employees did not exclude "authorized" break time when reporting hours worked. We reviewed Child Abduction and Recovery Program timesheets showing that the employee charged his/her full 8-hour workday to "reimbursable hours worked." Duplicate reimbursed hours result when employees charge 8 hours daily to program activities, yet the county identifies 0.5 hours daily as nonproductive time in its calculation of countywide average annual productive hours.

Regarding training hours deducted, the county cannot assume that employees will complete training based on bargaining agreement, licensure, or certification requirements. Developing productive hours based on estimated costs is not consistent with Title 2, Code of Federal Regulations, Part 225 (Office of Management and Budget [OMB] Circular A-87), Cost Principles for State, Local, and Indian Tribal Governments, and the parameters and guidelines for the program. In addition, the deducted training time benefited specific departments or employee classifications within departments rather than being general countywide training that benefited all departments and classifications. This is contrary to ASMBC-10, which states that the county may allocate *generic* training.

OMB Circular A-87, Attachment A, states that costs must be distributed according to the relative benefit received. The county's accounting system does not separately identify training time directly charged to program activities. In addition, we gathered evidence showing that the county included program-related training in pay-period data reporting. A county memorandum dated June 10, 2002, advises county departments to use new training codes to report training hours. The memorandum states, "The hours that the employee is away from his/her normal productive work is the key for reporting the hours regardless of the type of the training (i.e. employee orientation, continue education, conferences, seminars, college courses) or if the training is mandatory or non-mandatory." The wording of this memorandum does not support the county's contention that it included only non-program related training in its payroll system. It also validates our conclusion that the county deducted training time benefitting only certain departments, or employee classifications within departments, rather than generic training attended by all employees.

The county states, "The audit finding stated that the County did not provide documentation substantiating the training hours that were deducted is also not correct as these documents are maintained by each department. The auditors were requested to verify these documents, if necessary, in the respective departments. They did not choose to do so." We disagree. We asked the county to provide documentation of countywide generic training versus training specific to particular programs, departments, or employee classifications. The county chose not to gather the requested information. It is not the auditors' responsibility to gather this information for the county.

The SCO's claiming instructions do not identify training and authorized break time as deductions from total hours for calculating productive hours. The county cannot infer that the SCO accepted its methodology simply because the county notified the SCO of its methodology on December 27, 2001. In addition, the county states that the SCO "accepted" previous claims that the county submitted. We disagree; we have not accepted the county's methodology in prior audits. We audited the following county mandated programs as follows and reported the same issue:

Program	Audit Period	Audit Report Date	
Domestic Violence			
Treatment Services	July 1, 1998-June 30, 2001	February 26, 2004	
Open Meetings Act	July 1, 1998-June 30, 2001	February 26, 2004	
Sexually Violent Predators	July 1, 1998-June 30, 2001	July 30, 2004	
Absentee Ballots	July 1, 2000-June 30, 2003	June 30, 2005	
Child Abduction and	•		
Recovery	July 1, 1999-June 30, 2002	March 17, 2006	
Peace Officers Procedural Bill of Rights	July 1, 2003-June 30, 2006	May 14, 2008	

The county also states that the SCO accepted the county's methodology in an e-mail from the SCO dated February 6, 2004. Our e-mail states:

The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandated and nonmandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes guidelines for preparing mandated cost claims, does not identify the time spent on training and authorized breaks as deductions (excludable components) from total hours when computing productive hours. However, if a county chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit period include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

While we agreed with the *concept* of countywide average annual productive hours, we did not concur with the specific methodology that the county presented.

# FINDING 2— Overstated and understated salaries, benefits, and indirect costs

The county overstated salaries for fiscal year (FY) 2003-04 and understated salaries for FY 2004-05. In total, the county understated salaries by \$90,033. The related benefits and indirect costs total \$22,670 and \$27,762, respectively.

#### Fiscal Year 2003-04

The county overstated salaries by \$106,099. The related benefits and indirect costs total \$30,325 and \$33,424. The county did not provide adequate documentation supporting the mandate-related hours that it claimed. County employees did not maintain timesheets to document actual time spent performing mandate-related activities. Instead, the county submitted a one-month time study that it conducted from November 15, 2004, through December 10, 2004, to support FY 2003-04 claimed costs.

The county previously submitted the time study during our audit of the county's Child Abduction and Recovery Program for the period July 1, 1999, through June 30, 2002 (report dated March 17, 2006). We rejected the county's time study in our prior audit. Our prior audit report states:

We concluded that the county's time study does not adequately support salary and benefit costs claimed for the following reasons:

- The county did not identify how the time period studied was representative of the fiscal year.
- The county did not summarize the time study results and show how the county could project the results to approximate actual costs for the audit period.
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.

During the current audit, the county resubmitted the time study with a summary of the time study results and a projection of the results to a full fiscal year. However, we concluded that the time study is still not representative of FY 2003-04. For example, the time study included three employee classifications that the county did not include on its FY 2003-04 claim.

In addition, we concluded that the time study period does not represent actual mandate-related time that employees spent for FY 2004-05. Thus, the time study results cannot be projected to FY 2003-04. The time study period included the Thanksgiving Day holiday. Time-studied employees worked fewer hours during this week; three employees did not work at all during the week. Also, the county believes that, "there were no substantial changes in staffing levels or workload within the program" for FY 2004-05. However, subsequent timesheets show that the opposite is true. County employees maintained actual timesheets for the period of January 2005 through June 2005. During that time, employees documented monthly mandate-related time between 440.5 hours and 662.5 hours, a variance of 50%.

Although we rejected the county's four-week time study, we concluded that the January 2005 through June 2005 timesheets reasonably represent a fiscal year. We extrapolated these hours to approximate actual hours for the year. We allowed the extrapolated hours for the employees claimed by the county during FY 2003-04. The unsupported costs represent the difference between costs claimed and allowable costs calculated from the FY 2004-05 extrapolated hours.

#### Fiscal Year 2004-05

The county understated salaries by \$196,132. The related benefits and indirect costs total \$52,995 and \$61,186, respectively. The county claimed costs only for those hours that employees documented on timesheets that they maintained from January 2005 through June 2005. As we did for FY 2003-04, we extrapolated these hours to approximate actual hours for FY 2004-05.

The parameters and guidelines state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

#### Recommendation

Beginning January 2005, the county maintained timesheets to document actual time that employees spent performing mandate-related activities. We recommend that the county continue using these timesheets to document mandate-related hours.

#### County's Response

The County does not concur with this finding.

#### Fiscal Year 2003-04:

The auditor disallowed \$106,099 in salaries, \$30,325 in benefits, and \$33,424 in indirect costs. The reason for the disallowance was that the County submitted a time study conducted from November 15, 2004 through December 10, 2004 as support for the claim. The auditor concluded that the time study was not representative. This disallowance is inappropriate.

The Sacramento County Superior Court (Case No. 06CS00748) issued a ruling on February 19, 2009 finding that reductions made by the State Controller on the ground that claimants did not have contemporaneous source documents supporting their reimbursement claims were invalid as an underground regulation if the contemporaneous source document requirement was not in the Commission's parameters and guidelines. The court held that the Controller has no authority to reduce a claim on the ground that a claimant did not maintain contemporaneous source documents to support their claim.

The time study conducted by the County was done in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year. The time study was conducted closer to the claim period than the alternative method used by the auditor. The auditor chose to extrapolate against a period later

than the time study and then further discounted the results. The County maintains that the time study originally submitted should be used to justify the claims. The County requests, that the time study be accepted as appropriate support for the claim and the allowable costs be recalculated and revised in the audit report.

#### Fiscal Year 2004-05:

The audit report states that the County understated salaries by \$196,132 and the related benefits and indirect costs total \$52,995 and \$61,186 respectively. The County claimed costs only for those hours that employees documented on timesheets that they maintained from January 2005 to June 2005. Similar to FY 2003-04, the auditor extrapolated these hours to compute the total hours for FY2004-05.

While we thank the auditor for doing the extrapolation, the allowable costs identified were not treated as allowable reimbursement to the County that should have been done by the auditor.

#### Our comments are:

- 1. The audit has identified that the county understated its costs by \$312,827. This cost should be allowed and reimbursed to the County. This is a case of omission and error by the County. Because the auditor had used extrapolation, the costs for the first six months of the fiscal year should also be allowed and reimbursed.
- 2. Alternatively, because the auditor rejected the time study done for FY2003-04, accepted it for the year FY2003-04 by using extrapolation from records in FY2004-05, the auditor should allow the same practice to be used for calculating the cost reimbursement for the first half of FY2004-05.
- 3. The lack of support documents is an improper reason for disallowance for the reasons discussed under finding No. 2 above.

#### SCO's Comment

We modified our audit finding only to remove the word "contemporaneous." Our recommendation is unchanged.

The county discusses a court case and states that the SCO may not require contemporaneous source documents unless the parameters and guidelines specifically require such documents. While the Child Abduction and Recovery Program parameters and guidelines do not specifically require contemporaneous records, they do require that the county report *actual* costs and that all costs claimed "be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

The county's response fails to validate that its four-week time study is representative of either FY 2003-04 or FY 2004-05. The county failed to address the following issues noted in our audit report:

• The time study included three employee classifications that the county did not include on its FY 2003-04 claim.

- The time study period included the Thanksgiving Holiday week.
   Time-studied employees worked fewer hours during this week; three employees did not work at all during the week.
- The time study period was insufficient to account for substantial changes in workload. For the six-month period of January through June 2005, actual timesheets show that employees documented monthly mandate-related time varying between 440.5 hours and 662.5 hours, a 50% variance.

The county states, "The auditor chose to extrapolate against a period later than the time study and then further discounted the results." The county did not clarify or document how it believes that we "discounted the results;" therefore, we are unable to address this portion of the county's response.

For FY 2004-05, the county notes that our audit identifies allowable costs that exceed claimed costs by \$312,827. The county believes that it should be reimbursed for total allowable costs. Government Code section 17561 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2004-05; therefore, the county may not amend its claim to account for the additional allowable costs. In addition, the SCO has no authority to increase the county's claim.

# FINDING 3— Understated salaries, benefits, and indirect costs

For FY 2003-04, the county understated one investigator's salary by \$28,165. The related benefits and indirect costs total \$5,523 and \$8,254, respectively.

The county calculated the employee's productive hourly rate and benefit rate using incorrect annual salary and benefit costs. County personnel stated that the incorrect data resulted from an input error to the county's payroll system.

The parameters and guidelines require the county to claim actual costs. They state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

#### Recommendation

We recommend that the county accurately calculate productive hourly rates and benefit rates that it uses to claim mandate-related costs.

#### County's Response

The county concurred with the audit finding.

# FINDING 4— Understated benefits

The county understated benefits by \$19,000. The related indirect costs total \$4,666.

For FY 2004-05, the county incorrectly calculated employee benefit rates. It divided annual benefit costs by total compensation (salary plus benefit costs), instead of dividing by salary costs only. In addition, for two employees, the county incorrectly included overtime pay as a benefit cost.

The parameters and guidelines state that actual costs should be included in each claim. They also state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

#### Recommendation

We recommend that the county claim actual benefit costs by correctly calculating benefit rates and excluding overtime pay from benefit costs.

# County's Response

The county concurred with the audit finding.

# FINDING 5— Understated travel costs

The county understated FY 2004-05 travel and training costs by \$6,413. Two investigators incurred travel expenses while performing mandate-related activities. The investigators charged most travel expenses directly to the county and submitted trip expense vouchers for out-of-pocket travel expenses. The county incorrectly claimed the reimbursement that was due the employee rather than the total travel expense.

The parameters and guidelines state that actual costs should be included in each claim. They also state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

#### Recommendation

We recommend that the county claim actual costs for all mandate-related travel expenses.

#### County's Response

The county concurred with the audit finding.

# OTHER ISSUE— Time period allowed for response to draft audit report

The county's response included comments regarding the time that the SCO allowed for the county to submit its draft audit report response.

# County's Response

Furthermore, the time limit provided to County to furnish the response is arbitrary and not justifiable. We strongly object to the State insisting on the response to be given within 15 days of the receipt of the audit report. The county has to examine all the aspects before finalizing the responses and must also consult the legal department as every audit report ultimately has to be challenged by means of an incorrect reduction claim and legal action if needed. The County needs at least 60 days time to furnish the response. We request that the State provide 60 days for the County to furnish audit responses on all future audits.

#### SCO's Comment

The SCO will not automatically allow the county to submit its response up to 60 days from its receipt of the formal draft audit report. The county may request a time extension; the SCO evaluates such requests on a case-by-case basis. The county requested a time extension to respond to the draft report for this audit. We denied the county's request. The county concurred with three of the five findings in this report. The county has previously responded to the issues presented in Finding 1; its current response is substantially similar to its previous responses. Similarly, Finding 2 is not a "new" issue for the county. As stated in our finding, we reviewed and rejected the county's time study in our previous audit of this program.

In addition, the county fails to acknowledge that it received the draft report information both at the exit conference conducted September 16, 2009, and previously by e-mail on September 2, 2009. Therefore, the county did in fact have 60 days to prepare its response to the draft audit report.

# Attachment— County's Response to Draft Audit Report

County of Santa Clara Finance Agency Controller-Treasurer Department

County Government Center 70 W. Hedding Street, East Wing, 2nd Floor San Jose, California 95110-1705 (408) 299-5200 FAX (408) 289-8629



Date:

November 9, 2009

TO

Jim.L.Spano

Chief Mand

Chief, Mandated Cost Audits Bureau State Controller's Office, Division of audits

Post Office Box 942850 Sacramento, CA 94250-5874

Subject:

Santa Clara County Response to State Audit Report dated October 14, 2009 -Mandated

Child Abduction and Recovery Program (Ch 1399, statutes of 1976)

We thank the State auditors for their extensive report and guidance given to us during the audit. We furnish below our response to the audit findings in the draft audit report for your consideration and revision of the audit report.

Finding 1 – Overstated productive hourly rate - unallowable salaries \$115,019, benefits \$44,118 and indirect costs \$37,254

The County does not concur with this finding.

This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and the County requests the draft report to be revised to allow these costs as reimbursable. In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. The County removed time spent in training and breaks. These revisions are in line with the State Controller Office (SCO) claiming instructions. The Mandated Cost Manual for Local Agencies ("Manual") specifically indicates that using 1,800 hours is not the only approved approach. The Manual clearly states that use of countywide average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual. The County cannot and should not be penalized for availing itself of an approved methodology.

The County submits, on average, 25 to 30 claims annually. As these claims are prepared by up to 20 different staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation with respect to calculating a productive hourly rate. Recognizing this threat and wanting to create a more reliable, county-wide system, the County embarked on the creation of a verifiable and accurate method of establishing a productive hourly rate through the computation of

Supervisors: Donald F. Gage, George Shirakawa, Dave Cortese, Ken Yeager, Liz Kniss

County Executive: Jeffrey V. Smith

average productive hours. As a result, the County's methodology improves its SB90 program claiming accuracy, consistency, and documentation. It also facilitates the State audit process because the methodology for the County's annual productive hours calculation is fully documented and supported.

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. Such revision from the manner suggested by the SCO ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used authorized break times and required training times rather than actual times spent on these activities. As explained below, the County used authorized break times because they are legal and contractual obligations. The County identified the training for each employee depending upon his/her professional and job requirement. Once the training programs are identified, the actual time spent on training is recorded and consolidated through the time keeping system. The County used actual time spent on training and not just required training.

State law requires that workers be given two fifteen minutes break periods per day. All County employees are required to take these breaks. This is no different from the paid holidays, which are specifically set forth as properly included in the calculation by the SCO. The treatment given to breaks is based on law and labor contracts and there is no presumption involved. On the other hand, in order to account for break time taken by each employee as the SCO desires, the County would have to employ a clock-in, clock-out system for breaks to ensure that the break times are recorded. Such an expenditure of time and costs is unwarranted when these break times are legally mandated, and would only increase the cost of operations and will yield no additional advantage to the County or the State. The auditor's suggestion that the County may absorb break time into the activity that the employee performs immediately before or after the break is also not workable as this will artificially inflate the time spent and cost of the specific task. The County's current methodology is accurate and efficient.

The same argument applies with even greater force to training time when County employees undertake the necessary training required for licensure or certification. Such education is highly likely to be pursued because of its impact on the employees' license or certification and, ultimately, their ability to perform in their duties. The audit finding stated that the County did not provide documentation substantiating the training hours that were deducted is also not correct as these documents are maintained by each department. The auditors were requested to verify these documents, if necessary, in the respective departments. They did not choose to do so. As the County is using a countywide productive hourly rate used by all departments, the documentation may be audited in each department. The disallowance is not backed by proper audit practices as the auditor may conduct a test audit of the supporting documents, but failed to do so.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions. The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of the countywide productive hours were provided during the audit.

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Further, the County Controller-Treasurer notified SCO on December 2001 that the County elected to change its state mandated claiming procedures relating to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average productive hours would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 30 claims were submitted and accepted each year from 2002 and onwards using this methodology. Furthermore, the State Controller has accepted the County's use of countywide productive hours for state mandated claims as evidenced by an e-mail from Mr. Jim L. Spano dated February 6, 2004; a copy of the statement is enclosed.

# Finding 2 - Overstated and understated salaries, benefits, and indirect costs

The County does not concur with this finding.

#### Fiscal Year 2003-04:

The auditor disallowed \$106,099 in salaries, \$30,325 in benefits, and \$33,424 in indirect costs. The reason for the disallowance was that the County submitted a time study conducted from November 15, 2004 through December 10, 2004 as support for the claim. The auditor concluded that the time study was not representative. This disallowance is inappropriate.

The Sacramento County Superior Court (Case No. 06CS00748) issued a ruling on February 19, 2009 finding that reductions made by the State Controller on the ground that claimants did not have contemporaneous source documents supporting their reimbursement claims were invalid as an underground regulation if the contemporaneous source document requirement was not in the Commission's parameters and guidelines. The court held that the Controller has no authority to reduce a claim on the ground that a claimant did not maintain contemporaneous source documents to support their claim.

The time study conducted by the County was done in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year. The time study was conducted closer to the claim period than the alternative method used by the auditor. The auditor chose to extrapolate against a period later than the time study and then further discounted the results. The County maintains that the time study originally submitted should be used to justify the claims. The County requests that the time study be accepted as appropriate support for the claim and the allowable costs be recalculated and revised in the audit report.

#### Fiscal Year 2004-05:

The audit report states that the County understated salaries by \$196,132 and the related benefits and indirect costs total \$52,995 and \$61,186 respectively. The County claimed costs only for those hours that employees documented on timesheets that they maintained from January 2005 to June 2005. Similar to FY 2003-04, the auditor extrapolated these hours to compute the total hours for FY2004-05.

While we thank the auditor for doing the extrapolation, the allowable costs identified were not treated as allowable reimbursement to the County that should have been done by the auditor.

Page 3 of 4

#### Our comments are:

- The audit has identified that the county understated its costs by \$312,827. This cost should be
  allowed and reimbursed to the County. This is a case of omission and error by the County.
  Because the auditor had used extrapolation, the costs for the first six months of the fiscal year
  should also be allowed and reimbursed.
- Alternatively, because the auditor rejected the time study done for FY2003-04, accepted it for the year FY2003-04 by using extrapolation from records in FY2004-05, the auditor should allow the same practice to be used for calculating the cost reimbursement for the first half of FY2004-05.
- 3. The lack of support documents is an improper reason for disallowance for the reasons discussed under finding No. 2 above.

# Finding 3 - Understated salaries, benefits, and indirect costs

The County concurs with this finding.

Finding 4 – Understated benefits
The County concurs with this finding.

Finding 5 – Understated travel costs
The County concurs with this finding.

We request the audit report be revised to consider our requests.

Furthermore, the time limit provided to County to furnish the response is arbitrary and not justifiable. We strongly object to the State insisting on the response to be given within 15 days of the receipt of the audit report. The county has to examine all the aspects before finalizing the responses and must also consult the legal department as every audit report ultimately has to be challenged by means of an incorrect reduction claim and legal action if needed. The County needs at least 60 days time to furnish the response. We request that the State provide 60 days for the County to furnish audit responses on all future audits. Please contact Ram Venkatesan, the County's SB90 Coordinator, if you need any additional information.

Sincerely,

Vinod K. Sharma Controller- Treasurer County of Santa Clara

CC; Jeffrey Brownfield, Chief, Division of Audits
George Doorley, Administrative Manager, County of Santa Clara
Lizanne Reynolds, Deputy County Counsel, County of Santa Clara

Enclosure: Email dated February 6, 2004 from Jim L. Spano

Copy of email dated February 6, 2004 from Jim Spano to the County of Santa Clara

Ram,

I reviewed the county's proposal dated December 19, 2001, to use countywide Productive hours and have discussed your analysis with my staff and Division Of Accounting and reporting staff. The use of countywide productive hours Would be acceptable to the State Controller's Office provided all employee Classifications are included and productive hours are consistently used for all county programs (mandated and non-mandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes Guidelines for preparing mandated cost claims, does not identify the time Spent on training and authorized breaks as deductions (excludable Components) from total hours when computing productive hours. However, if a County chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit periods include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

If you would like to discuss the above further, please contact me. Jim "Spano State Controller's Office Division of Audits Post Office Box 942850 Sacramento, CA 94250-5874

http://www.sco.ca.gov

# BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

# IN RE AMENDMENT TO PARAMETERS AND GUIDELINES ON:

Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5; as added and amended by Statutes of 1976, Chapter 1399; Statutes of 1992, Chapter 162 and Statutes of 1996, Chapter 988;

Filed on February 25, 1999;

By the County of Yolo, Claimant.

# NO. CSM 98-4237-PGA-11

Custody of Minors – Child Abduction and Recovery Program

ADOPTION OF AMENDMENT TO PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND TITLE 2, CALIFORNIA CODE OF REGULATIONS, SECTIONS 1183.2 AND 1185.3.

(Adopted on August 26, 1999)

# PARAMETERS AND GUIDELINES AMENDMENT

On August 26, 1999, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This decision shall become effective on August 30, 1999.

Date: August 30, 1999

PAULA HIGASHI, Executive Director

File: f:\mandates\1998\pga\pga1 1\pga082799

Adopted: January 2 1, 1981 Amended: July 19, 1984 Amended: July 25, 1987 Amended: August 26, 1999 Document Date: August 13, 1999

#### AMENDMENT TO PARAMETERS AND GUIDELINES

FAMILY CODE SECTIONS 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, AND 3421
PENAL CODE SECTIONS 277, 278, AND 278.5
WELFARE AND INSTITUTIONS CODE SECTION 11478.5
CHAPTER 1399, STATUTES OF 1976
CHAPTER 162, STATUTES OF 1992
CHAPTER 988, STATUTES OF 1996
CUSTODY OF MINORS-CHILD ABDUCTION AND RECOVERY

#### I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3 130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

#### II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

#### III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

#### IV. PERIOD OF REIMBURSEMENT

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

#### V. REIMBURSABLE COSTS

#### A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to

incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3 130 to 3 134.5, with the exception of those activities listed in Section VI.

#### B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

- 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
  - a. Contact with child(ren) and other involved persons.
    - (1) Receipt of reports and requests for assistance.
    - (2) Mediating with or advising involved individuals.

      Mediating services may be provided by other departments. If this is the case, indicate the department.
    - (3) Locating missing or concealed offender and child(ren).
  - b. Utilizing any appropriate civil or criminal court action to secure compliance.
    - (1) Preparation and investigation of reports and requests for assistance.
    - (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
    - (3) Process services and attendant court fees and costs.
    - (4) Depositions.
  - c. Physically recovering the child(ren).
    - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).

- (2) Other personal necessities for the child. All such items purchased must be itemized.
- 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-1 1, 99th Congress, 1st Session).
  - a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

- b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
  - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
  - (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
  - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
    - (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
    - (b) Cost of providing foster home care or other short-

term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

- (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.
  - (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.
  - (b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

#### VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

# VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

#### A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

# 1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

#### 2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim.

# 3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

#### 4. Travel

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

# 5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate

because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

#### B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10 % of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10 %. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

#### 1. Reimbursements

On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

# 2. Mileage and Travel

Local entities will be reimbursed according to the rules of the local jurisdiction.

#### VIII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. These documents must be kept on file by the agency submitting the claim for a period specified in Government Code section 17558.5.

# IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

# X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

Amended: October 30, 2009 Amended: August 26, 1999 Amended: July 25, 1987 Amended: July 19, 1984 Adopted: January 21, 1981

#### AMENDMENT TO PARAMETERS AND GUIDELINES

Family Code Sections 3060 TO 3064, 3130 TO 3134.5, 3408, 3411, and 3421 Penal Code Sections 277, 278, and 278.5 Welfare And Institutions Code Section 11478.5

> Chapter 1399, Statutes of 1976 Chapter 162, Statutes of 1992 Chapter 988, Statutes of 1996

Custody of Minors-Child Abduction and Recovery 05-PGA-26 (CSM 4237)

State Controller's Office, Claimant

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

# I. SUMMARY OF MANDATE

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to and amended Sections 5157, 5160, and 5169 of the Civil Code, added Section 278 and 278.5 to the Penal Code, and amended sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments which must become involved in child custody matters. Where previously parents or others interested in the custody status of minors pursued their interests in court with no assistance from law enforcement agencies, due to this statute counties are required to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by County and State departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, the Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

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Custody of Minors: Child Abduction and Recovery Amendment toParameters and Guidelines' 05-PGA-26 (CSM-4237) Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

#### II. BOARD OF CONTROL DECISIONS

On September 19, 1979, the Board of Control determined that Chapter 1399, Statutes of 1976, imposed a reimbursable state mandate upon counties by requiring district attorney offices to actively assist in the resolution of child custody problems including visitation disputes, the enforcement of custody decrees and of any other order of the court in a child custody proceeding. These activities include all actions necessary to locate a child, the enforcement of child custody decrees, orders to appear, or any other court order defraying expenses related to the return of an illegally detained, abducted or concealed child, proceeding with civil court actions, and guaranteeing the appearance of offenders and minors in court actions. The Board's finding was in response to a claim of first impression filed by the County of San Bernardino.

#### III. ELIGIBLE CLAIMANTS

Any county which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

#### IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Chapter 1399, Statutes of 1976, became effective January 1, 1977. Section 17557 of the Government Code (GC) stated that a test claim must be submitted on or before November 30th following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on April 17, 1979; therefore, costs incurred on or after July 1, 1978, are reimbursable. San Bernardino County may claim and be reimbursed for mandated costs incurred on or after July 1, 1977.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d) (3) of the Government Code (GC), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

#### V. REIMBURSABLE COSTS

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

#### A. Scope of the Mandate

Counties shall be reimbursed for the increased costs which they are required to incur to have the district attorney actively assist in the resolution of child custody and visitation problems; for the enforcement of custody and visitation orders; for all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding; and for complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5, with the exception of those activities listed in

Section VI.

# B. Reimbursable Activities

For each eligible claimant meeting the above criteria, all direct and indirect costs of labor, materials and supplies, training and travel for the following activities are eligible for reimbursement:

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Custody of Minors: Child Abduction and Recovery
Amendment toParameters and Guidelines'
05-PGA-26 (CSM-4237)

- 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
  - a. Contact with child(ren) and other involved persons.
    - (1) Receipt of reports and requests for assistance.
    - (2) Mediating with or advising involved individuals.Mediating services may be provided by other departments.If this is the case, indicate the department.
    - (3) Locating missing or concealed offender and child(ren).
  - b. Utilizing any appropriate civil or criminal court action to secure compliance.
    - (1) Preparation and investigation of reports and requests for assistance.
    - (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
    - (3) Process services and attendant court fees and costs.
    - (4) Depositions.
  - c. Physically recovering the child(ren).
    - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
    - (2) Other personal necessities for the child. All such items purchased must be itemized.
- 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).
  - a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care

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may not exceed three days unless special circumstances exist.

Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.

- b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
  - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
  - (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
  - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
    - (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
    - (b) Cost of providing foster home care or other shortterm care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or shortterm care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.
  - (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.
    - (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.
    - (b) Cost of an escort for the child(ren), including costs

of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) (or defendant, if not part of a criminal extradition) must be shown and used as an offset against these costs.

#### VI. NON-REIMBURSABLE COSTS

A. Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

#### VII. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

#### A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

#### 1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

#### 2. Contracted Services

Provide copies of the contract, separately show the contract services performed relative to the mandate, and the itemized costs for such services. Invoices must be submitted as supporting documentation with

the claim.

# 3. Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate such as, but not limited to, vehicles, office equipment, communication devices, memberships, subscriptions, publications, may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received from the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

#### 4. Travel

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

# 5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. Ongoing training is essential to the performance of this mandate because of frequent turnover in staff, rapidly changing technology, and developments in case law, statutes, and procedures. Reimbursable training under this section includes child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training.

#### B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through

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Custody of Minors: Child Abduction and Recovery Amendment toParameters and Guidelines' 05-PGA-26 (CSM-4237) a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

#### 1. Reimbursements

On a separate schedule, show details of any reimbursements received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on the cost summary form.

In addition, the costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state, must be reported on the cost summary form, but will not reduce the amount of the claim.

# 2. Mileage and Travel

Local entities will be reimbursed according to the rules of the local jurisdiction.

#### VIII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter1 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. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

#### IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source e.g., federal, state, etc., shall be identified and deducted from the claim.

#### X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.

### CHILD ABDUCTION AND RECOVERY

Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411,and 3421
Penal Code Sections 277, 278, and 278.5
Welfare and Institutions Code Section 11478.5
Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

### 1. Summary of Chapter 1399/76, 162/92, and 988/96

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to, and amended Sections 5157, 5160, and 5169 of the Civil Code; added Section 278 and 278.5 to the Penal Code, and amended Sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments that must become involved in child custody matters. Prior to the enactment of this statute, parents or others interested in the custody of minors received no assistance from law enforcement agencies when their interests were pursued in court. This statute requires counties to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filling petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by county and state departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, The Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and, without substantial change, enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278, and 278.5 of the Penal Code and enacted a new statutory scheme in Sections 277, 278, and 278.5 that eliminated the distinction between cases with and cases without a pre-existing child custody order.

On September 19, 1979, the Board of Control predecessor to the Commission on State Mandates, determined that Chapter 1399, Statutes of 1976, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

#### 2. Eligible Claimants

Any county incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

#### 3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and quidelines by the Commission on State Mandates. To determine if funding is available for the

current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to county auditors.

#### 4. Types of Claims

#### A. Reimbursement and Estimated Claims

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

#### B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

#### 5. Filing Deadline

#### A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- 1) Reimbursement claims detailing the actual costs incurred for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. If the reimbursement claim is filed after the deadline of February 28, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- 2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-00 reimbursement claim must be filed by January 15, 2001.

#### B. Annually Thereafter

- After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.
- 2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

#### 6. Reimbursable Activities

For each eligible claimant all direct and indirect costs of labor, materials and supplies, contract services, training, and travel for the following activities only are eligible for reimbursement:

#### A. Compliance with Court Orders

Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders including:

- 1) Contact with children and other persons involved.
  - a) Receipt of reports and requests for assistance.
  - Mediating with or advising individuals involved. Mediating services may be provided by other departments. In this case, indicate the department.
  - c) Locating missing or concealed offender and children.
- 2) Utilizing any appropriate civil or criminal court action to secure compliance
  - a) Preparation and investigation of reports and requests for assistance.
  - Seeking physical restraint of offenders and/or the children to assure compliance with court orders.
  - c) Process services and attendant court fees and costs.
  - d) Depositions.
- 3) Physically recovering the child(ren).
  - Travel expenses, food, lodging, and transportation for the escort and child(ren).
  - b) Other personal necessities for the child(ren). All items purchased must be itemized.

#### B. Court Costs for Out-of-Jurisdiction Cases

Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code §3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and the Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

1) Cost of Foster Care

The cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

Special circumstances must be justified. A maximum of ten days per child is allowable. Costs must be identified per child, per day. Costs must be reduced by the amount of state reimbursement for foster home care received by the county for the placed child(ren).

#### 2) Transportation Costs

- a) Travel, expenses, food, lodging, and transportation for the escort and child(ren).
- b) Other purchases of personal necessities for the child(ren) must be itemized. Recovered costs from any party or agency must be used as an offset against costs claimed.
- c) Securing appearance of the offender and/or child(ren) when an arrest warrant or other court order to produce the offender or child(ren) has been issued.
  - i) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
  - ii) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.
- Return of of the illegally obtained or concealed child(ren) to the legal custodian or agency.
  - i) Cost of food, lodging, transportation, and other personal necessities for the the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. Purchases of personal necessities must be itemized.
  - ii) Cost of an escort for the child(ren), including cost of food, lodging, transportation, and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.
  - iii) Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) or defendant, if not part of a criminal extradition, must be shown and used against these costs.

#### 7. Reimbursement Limitations

- A. Reimbursement is not allowed for costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.
- B. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

#### 8. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CAR-1 and CAR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement

claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

#### A. Form CAR-2, Component/Activity Cost Detail

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

#### 1) Salaries and Benefits

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

The average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all documentation for the Controller's review of the study's precision and reliability.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs. However, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed costs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

#### 2) Materials and Supplies

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

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

#### 3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates

when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

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

#### 4) Fixed Assets

List the purchase price of equipment and other capital assets acquired for the purpose of this mandate. These may include vehicles, or office equipment that are necessary for the performance of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If an asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the prorated portion of the asset that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

#### 5) Travel

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

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

#### 6) Training

The cost of training for activities specified in 6 A. and B. may be claimed. Give the title and subject of the training session, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem. Child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attomey Association, and all other professional training are reimbursable.

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

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

#### B. Form CAR-1.1, Reimbursement Source Summary

On form CAR 1.1 show details of any reimbursement received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on form CAR-1. In addition, costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state must be reported on form CAR-1, but will not reduce the amount of the claim.

#### C. Form CAR-1, Claim Summary

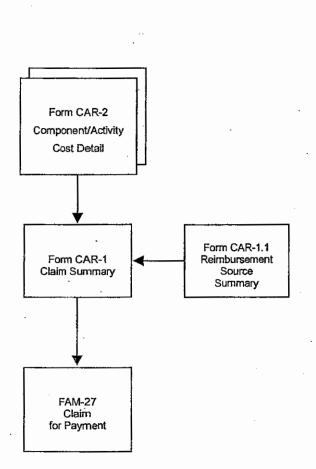
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Direct costs summarized on this form are derived from CAR-2 and carried forward to form FAM-27.

Indirect costs are eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor costs, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is involved in the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

#### D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from CAR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

#### **Illustration of Claim Forms**



#### Form CAR-2, Component/Activity Cost Detail

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

- A. Compliance with Court Orders
  - 1. Contact with children and other persons involved
  - Utilizing any appropriate civil or criminal court action to secure compliance.
  - 3. Physically recovering the children
- B. Court Costs for Out-of-Jurisdiction Cases
  - 1. Cost of foster care
  - 2. Transportation Costs

State Controller's Of	fice		Mandated	Cost Manua									
	CLAIM FOR PAYMEN	T	For State Controller Use Only	Program									
Pursuar	nt to Government Code S	ection 17561	(19) Program Number 00013	]									
СН	LD ABDUCTION AND RE	COVERY	(20) Date Filed//	013									
(01) Claimant Identification Nu	mbor		(21) LRS Input//	<u> </u>									
	mbei		Reimbursement Claim Data										
(02) Claimant Name			(22) CAR-1, (03)(a)										
County of Location			(23) CAR-1, (03)(b)										
Street Address or P.O. Box		Suite	(24) CAR-1, (04)(1)(f)										
City	State	Zip Code											
<u> </u>	T		(25) CAR-1, (04)(2)(f)										
Type of Claim	Estimated Claim	Reimbursement Claim	(26) CAR-1, (06)										
	(03) Estimated	(09) Reimbursement	(27)										
	(04) Combined	(10) Combined	(28)										
	(05) Amended	(11) Amended	(29)	·									
Fiscal Year of Cost	(06) 20/20	(12) 20/20	(30)										
Total Claimed Amount	(07)	(13)	(31)										
Less: 10% Late Penalty	, not to exceed \$1,000	(14)	(32)										
Less: Prior Claim Paym	nent Received	(15)	(33)										
Net Claimed Amount		(16)	(34)										
Due from State	(08)	(17)	(35)										
Due to State		(18)	(36)										
(37) CERTIFICATION	OF CLAIM												
with the State of Californi violated any of the provisi I further certify that there	a for costs mandated by Chapt ions of Government Code Sect was no application other than	er 1399, Statutes of 1976, and ions 1090 to 1096, inclusive. from the claimant, nor any gra	officer authorized by the local age certify under penalty of perjury the nt or payment received, for reimbories of an existing program manda	at I have not ursement of									
	ed Claim and/or Reimbursemen rogram of Chapter 1399, Statute		m the State for payment of estima ached statements.	ted and/or actu									
Signature of Authorized Offi	icer		Date										
	·		· ·										
Type or Print Name			Title	14.014 - 014 - 014 - 014 - 014 - 014									
(38) Name of Contact Person f	for Claim	Talantana Niver											
		Telephone Number E-Mail Address	<u>, , -</u> E	ct.									
Form FAM-27 (Revise	ed 9/01)		Ch	apter 1399/7									

440

Program **013** 

# CHILD ABDUCTION AND RECOVERY Certification Claim Form Instructions

FORM FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CAR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed, if actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CAR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CAR-1, (04)(1)(f), means the information is located on form CAR-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents, indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 34.548% should be shown as 35, Completion of this data block will expedite the payment process.
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

State Controller's Office					wandated	Cost Manuai							
сні	LD ABDUCTI	TED COSTS ON AND REC SUMMARY	OVERY			FORM CAR-1							
(01) Claimant			1	e of Claim nbursement mated		Fiscal Year							
Claim Statistics						je.							
(03) (a) Number of Cases for Cor	npliance with	Court Orders											
(b) Number of Out-of-Jurisdie	ction Cases												
Direct Costs Object Accounts													
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total							
Compliance with Court Orders													
Court Costs for Out-of-     Jurisdiction Cases													
(05) Total Direct Costs													
Indirect Costs													
(06) Indirect Cost Rate			[From	ICRP]		%							
(07) Total Indirect Costs		[Line (06) x line (	(05)(a)] or [line (	06) x (line (05)(a)	+ line (05)(b)}]								
(08) Total Direct and Indirect Cos	ts		[Line (05)(f)	+ line (07)]									
Cost Reduction													
(09) Less: Offsetting Savings													
(10) Less: Other Reimbursement	ts												
(11) Total Claimed Amount		ſ	l ine (08) /line	(09) + line (10)))									

### CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY

Instructions

**FORM** CAR-1

- (01)Enter the name of the claimant.
- (02)Type of Claim, Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form CAR-1 must be filed for a reimbursement claim. Do not complete form CAR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CAR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

- (03)Enter the number of cases claimed for each reimbursable component.
  - (a) Number of Cases for Compliance with Court Orders. Enter the number of cases processed during the fiscal year that were related to the compliance with court orders. When calculating the number of cases, a case that is open and closed and open again due to another incident, count as two cases.
  - (b) Number of Out-of-Jurisdiction Cases. Enter the number of out-of-jurisdiction cases received during the fiscal year.
- (04)Reimbursable Components. For each reimbursable component, enter the total from form CAR-2, line (05), columns (d), (e), (f), (g), and (h) to form CAR-1, block (04), columns (a) to (e) in the appropriate row. Total each row.
- Total Direct Costs. Total columns (a) through (f). (05)
- Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe (06)benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07)Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect (08)Costs, line (07).
- Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct (09)result of this mandate. Submit a detailed schedule of savings with the claim.
- Less; Other Reimbursements. If applicable, enter the amount of other reimbursements received from (10)any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, (11)line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

# MANDATED COSTS

	-	CHILD ABDUCTION AND REIMBURSEMENT SOURCE		CAR-1.1
(01)	Claimant		(02) Fiscal Year	
(03)	Enter the information for	or columns (a) through (d).	,	
	(a)	(b)	(c)	(d)
	Cost Component	Case Number or Name	Reimbursement Source	Ámount
	·			
		. ~		
			·	
	·			
			ļ	
(04)	Total	<u> </u>		
<u> </u>				

Revised 9/00

### CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY Instructions

FORM CAR-1.1

- (01) Enter the name of the claimant.
- (02) Enter the year for which costs were incurred. A separate form CAR-1.1 must be completed for each fiscal year's claim.
- (03) (a) List the cost component (a) Compliance with Court Orders or (b) Court Costs for Out-of-Jurisdiction Cases.
  - (b) Enter the case number or name of the child.
  - (c) Enter the reimbursement source.
  - (d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.
- (04) Enter the amount of reimbursement received and carry forward this amount to form CAR-1, line (10), Other Reimbursements.

## MANDATED COSTS CHILD ABDUCTION AND RECOVERY COMPONENT/ACTIVITY COST DETAIL

FORM CAR-2

			COST DETA		CAR-2				
(01) Claimant			(02) Fisca	l Year					
(03) Reimbursable Component:	Check only	one box p	er form to ide	entify the co	mponent be	eing claim	ed.		
Compliance with Cou	rt Orders	. 1	Court 0	Costs for O	ut-of-Jurisdi	ction Case	es		
(04) Description of Expenses				Ob	ject Accou	nts			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries	Benefits	Services and Supplies	Fixed Assets	Travel and Training		
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(05) Total Subtotal	Page:	of				<u></u>			

# CHILD ABDUCTION AND RECOVERY COMPONENT/ACTIVITY COST DETAIL Instructions

FORM CAR-2

- (01) Enter the name of the claimant.
- (02) Enter the year for which costs were incurred. Do not file CAR-2 for an Estimated Claim.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CAR-2 shall be prepared for each cost component that applies.
- Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. To simplify the claim process, the cost of actual time spent by county staff for activities related to Compliance with Court Orders and Out-of-Jurisdiction Cases may be combined. In addition, costs of fixed assets for both components are claimed under Compliance with Court Orders. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object				Colu	mns		•	,,, ,	Submit these supporting
Accounts	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	documents with the claim
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
	Title	Benefit	MI PARTI		Benefits =			· · · · · · · · · · · · · · · · · · ·	
Benefits	Activities	Rate			Benefit Rate x Salaries				
Services and Supplies	Description of	Unit	Quantity			Cost = Unit Cost			
Suppiles	Supplies Used	Cost	Used			x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Involce
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			Itemized Cost of Equipment Purchased		Invoice
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

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

Chapter 1399/76

Revised 9/00

EXHIBIT E

	CLAIM FOR PAYME at to Government Code IILD ABDUCTION & REC	Section 17561	For State Controller Use: (19) Program Number 0001 (20) Date Filed/	9 Program 013
(01) Claimant Identification	on Number 9943		Reimburse	ment Claim Data
(02) Claimant Name	County of Santa Clara	A ENT	(22) CAR-1, (03)(a)	402
County of Location	Santa Clara		(23) CAR-1, (03)(b)	0
Street Address or P			(24)	504 500
City	70 West Hedding Street State	Zip Code	CAR-1, (04)(1)(f) (25)	581,593
Only	San Jose CA	95110	CAR-1, (04)(2)(f)	
Type of Claim	Estimated Claim	Reimbursement Clair	n (26) CAR-1, (06)	25
	(03) Estimated X	(09) Reimbursement	X (27)	
	(04) Combined	(10) Combined	(28)	
	(05) Amended	(11) Amended	(29)	
Fiscal Year of Cost	(06)	(12)	(30)	
of Cost Total Claimed	2004-2005	2003-2004	(31)	- 994,207
Amount	\$792,230	\$720,209	Arv	720 20 9
LESS: 10% Late Pena		(14)	(32)	272008
LESS: Prior Claim Pa	yment Received	(15)	(33)	Ny, 13778
		(16)	(34)	
Net Claimed Amount		\$720,209	Fy	or Bar
Due from State	(08) \$792,230	(17) \$720,209	(35)	792,230
Due to State		(18)	(36) S & 90	000705
(37) CERTIFICATION	ON OF CLAIM		530	00705 C
California for costs man	provisions of Government Code 1 dated by Chapter 1399, Statutes ions 1090 through 1096, inclusive	of 1976, and certify under penal	er authorized by the local agenc ty of perjury that I have not viola	y to file claims with the State of ted any of the provisions of
I further certify that there and such costs are for a	e was no application other than fr a new program or increased level	om the claimant, nor any grant o of services of an existing progra	or payment received, for reimbur am mandated by Chapter 1399,	sement of costs claimed herein; Statutes of 1976.
The amounts for Estima mandated program of C	ated and/or Reimbursement Claim Chapter 1399, Statutes of 1976, se	ns are hereby claimed from the Set forth on the attached statement	State for payment of estimated a nts.	ind/or actual costs for the
Signature of Author	ized Officer		<u>Date</u>	
Ram Venkatesan			SB 90 Coordinator	
Type or print name			Title	
(38) Name of Contact Per	son for Claim	Telephone Number	(916) 485-8102	
Ferlyn Junio (MA)	(IMUS, Inc.)	E-Mail Address		

Program 013	CHILD A	MANDATED ( ABDUCTION CLAIM SUM	& RECOVI	ERY		FORM CAR-1							
01) Claimant:	County of Santa Clara	(02) Fiscal y	ear costs we	ere incurred:		2003-2004							
laim Statist	iics												
(03)(a) N	Number of Cases for Compli	ance with Co	urt Order				402						
(03)(a)	Author of cases for compa												
(b) f	Number of Out-of-Jurisdictio	on Cases					0						
irect Costs													
)4) Reimbursal	ble Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total						
1. Compliand	ce with Court Orders	\$442,717	\$123,065			\$15,811	\$581,593						
2. Court Cos	ts for Out-of-Jurisidiction Case	es 💮											
05) Total Dir		\$442,717	\$123,065			\$15,811	\$581,593						
ndirect Cos	sts												
(06) Indirect C	Cost Rate (From ICRP)		Salary and	Benefits			24.50						
(07) Indirect (	Costs [Line (05)(a)*line (06)]	or [(line(05)(a)+	-line(05)(b))x	line(06)]			\$138,61						
(08) Total Dir	rect and Indirect Costs: {Line (	05)(f) + line (07	)}				\$720,20						
Cost Reduc	ctions						l						
(09) Less Off	setting Savings, if applicable												
(10) Less Oth	ner Reimbursements, if applical	ble											
(11) Total Cla	aimed Amount: {Line(08)- [Lin	ne (09) + line(10	)]}				\$720,20 hapter 1399/						

Program 013

# MANDATED COSTS CHILD ABDUCTION & RECOVERY REIMBURSEMENT SOURCE SUMMARY

FORM CAR-1.1

(01) Claimant: County of Santa Clara (02) Fiscal year costs were incurred:	2003-2004
----------------------------------------------------------------------------	-----------

(03) Enter the information for (a) through (d).

(a)	(b)	(c)	(d)				
Cost Component	Case Number or Name	Reimbursement Source	Amount				
			٠.				

Program 013

# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

	COMP									
(01) Claimant	: County of Santa Clara			(02) Fisc	cal year co	sts wer	e incurred		2003-20	04
(03) Reimbur	sable Components: Check only or	ne box per	form to	identify t	he compo	nent bei	ng claime	<b>d.</b>		
	X Compliance with Cou	rt Orders	:							
	Court Costs for Out-	of-Jurisdie	ction Ca	ses						
(04) Descripti	ion of Expense: Complete column (a)	·	ıgh (g)	(c)	(d)	(6)	Object /	Accounts		
Empl	(a) loyee Name, Job Classification,	(b) Hourly	Benefit	Hours	(u)	(e)			(g)	
٠.	Activities Performed & Description of Expenses	Rate of Unit Cost	Rate	Worked / Quantity	Services & Supplies	Fixed Assets	Travel &Training	Salaries	Benefits	Total Sal. & Bens
Activities Performed &		\$54.98 \$27.49 \$56.42 \$54.98 \$97.64 \$27.77 \$42.97	34.34% 37.23% 26.97% 36.50% 18.39% 51.02% 36.13%	1150.00 1461.00 1591.50 585.50 1624.50 11.00 1359.50			\$2,070 \$8,996 \$3,299 \$747 \$691	\$63,232 \$40,165 \$89,792 \$32,193 \$158,616 \$305 \$58,412	\$21,714 \$14,954 \$24,217 \$11,751 \$29,170 \$156 \$21,104	\$84,946 \$55,119 \$114,009 \$43,944 \$187,786 \$461 \$79,517
(05) Total	Page: of						\$15.811		\$123,065	\$565.782

#### CHILD ABDUCTION UNIT REIMBURSEMENT REPORT FOR FY 2003-2004:

✓ Sylva	Attorney	1624.50	-262.5 vac -57.0 sick	-40 nonreimb.
Gallardo	Sr. Paralegal	1359.5	subtracted	-40 translation
Evans	TL Investigator	1591.5	subtracted	subtracted
Bytheway	Investigator	1150	subtracted	subtracted
Cardott	Investigator	1461	subtracted	subtracted
- Schembri	Investigator	585.5	subtracted	subtracted
/ Ortiz, G.	Inv. Asst.	11	n/a	n/a

Please see Kathy Carr for travel expenses.

MRP Jessica prepared third distriction Summary 16 HRS
Miller

From:

Julianne Sylva

To:

Martha Gallardo

Date:

10/28/2004 9:30:09 AM

Subject:

audit information

#### Hi martha,

Could you please run my name in CJIC and tell me what cases I handled from 7/1/2003 - 6/30/2004. I need to also have you run the court history for those cases to see what court dates there were for me to calculate the hours I must deduct from my monthly hours in order to claim the correct amount for reimbursement for the mandate program.

Also, if you could give me your hours for that time period (deducting the time you spend on assisting ether people and the time you spend on translation for outside the unit).

15/day

Thank you!

52x5x8 = 2080

8/22/03 38 reg. -2. 9/5/03 80 reg. -5.0 9/19/03 78 reg. -4.5 10/3/03 61,40 reg. 3,5 = colinlog 56 reg - 35 10/31/03 79.30 reg . - 5 11/14/03 78.50 deg - 4.5 11/26/03 69.50 reg .- 4 12/12/03 78 reg. - 4.5 77.80 reg - 4.5 12/26/03 57/8 = 7 × .5 1/9/04 59 reg. - 3.5 1129/04 80 reg. -5 2/6/04 80 reg. -5 2/20/04 68.50 reg 4 3/5/04 72 reg. - 4.5 3/19/04 40 reg. - 2,5 4/2/04 -0-4/14/04 72 reg. -415

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CHILD ABDUCTION FISCAL YEAR 2004

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RENTAL CAR		51.23 8.88				309.88
LODGING		86 86				371.94
AIR FARE	113.50 30.00	862.00 80.00 813.00 813.00		232.09 30.00 222.09 30.00 113.50 30.00	586.50	(4327.08
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TRAVEL AUTHORIZATION NUMBER	TA0202-00136	TA02624-01(36	TA0202-00108	TAU202-00137	xxxx	
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DESTINATION	SAN DEGO	WILLARD, OHIO	SFO ARPORT FINAL	SAN DIEGO FINAL	SAN D'EGO	
KAME	EVANS, LINDA		LUCAROTT, JAMES	<b>७</b> भाद्र <i>द</i> शस्त्र <u>म</u> ०	Miso, McFarlane, Kathi	TOTAL
ek				155		

FISCAL YEAR 2004

CHRO ABDUCTION

### INDIRECT COST RATE PROPOSAL

Claimant Name: County of Santa Clara Department: District Attorney

Fiscal Year: 2003-2004

	Fiscal Year: 2003-2004			Allowable	Allowable
		T-4-1	Unallowable	Indirect	Direct
	Description of Costs		Costs	Costs	Costs
		Costs			
rsor	nnel Services:			\$5,320,013	\$40,659,568
1	Salaries & Wages	\$45,979,581		ψο,οΣο,ο	\$96,564
2	Part-time Wages & Overtime	\$96,564		\$1,416,855	\$10,828,683
	Benefits	26.6% \$12,245,538	\$0	\$6,736,868	\$51,584,815
	SUBTOTAL:	\$58,321,683		<u> </u>	
ne It	tem Costs (Services, Supplies &	Other):		\$2,538	
4	Loss Value	\$2,538 \$269		\$269	
5	Safety Shoes	\$20 <b>7</b>		\$207	
6	Safety Glass	\$3,944		\$3,944	
7	Safety Equip	\$59,444		\$59,444	
8	Ballistic	\$316,510		\$316,510	
9	Communications	\$288		\$288	
10	Misc Food	\$255,161		\$255,161	4400.001
11	Insurance	\$103,081			\$103,081
12	Witness Expense	\$170			\$170
13	Spanish	\$2,826		\$2,826	
14	Maint-Equipment	\$6,797		\$6,797	
15		\$27,098		\$27,098	
16	Maint-Computers Maint-Comm	\$140		\$140	
17		\$11,992		\$11,992	
18	1	\$3,915		\$3,915 \$0	-
19		\$0		\$152	
20 21		\$152		\$6,055	
	Membership	\$6,055		\$777,158	
23	_ <b></b>	\$777,158		\$34,713	
24		\$34,713		\$0	
25		\$0		\$8	
26		\$8		\$53	
27	- · · · · · · · · · · · · · · · · · · ·	\$53		\$0	
28		\$0		\$14,911	
25		\$14,911 \$100.317		\$109,317	
30	o PC Software	\$109,317		\$81,852	
3		\$81,852 \$7,023			\$7,02
3:	2 Post (Police)	\$39,580			\$39,58
3	3 Professional Development	\$39,300 \$747		\$747	
3	4 Workshops, Conferences	\$270		\$270	
1	5 Drived Ed	\$3,011	\$3,011		
1	6 Books and Periodicals	\$144,413			\$144,41
ł	Subscription	\$3,588,061			\$3,588,06
1	Professional & Special	\$275,806		\$275,806	
	9 Police Information	\$14,387		\$14,387	
1	40 Annual Audit	\$16,000		\$16,000	\$2,220,55
	41 Audit Expense 42 Contract Service	\$2,220,554		04.40.004	φ2,220,50
1.	÷ . ¬	\$146,094		\$146,094 \$12	
1	- (.0	\$12		\$12	\$23,99
1		\$23,990			\$5,0
11	45 Investigation 46 Consult	\$5,004			\$22,0
1 1	47 Transcripts	\$22,001			\$2,691,9
	48 Professional	\$2,691,910			
4 1		\$11,017,462	\$3,011	\$2,168,664	\$8,845,7

	Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
49	Publications	\$0	***************************************	\$0	
	Equipment-Other	\$94,975	\$94,975		
	Copy Machine	\$111,148		\$111,148	
	Bidg & improvements	\$91,315		\$91,315	
53	Office Rents	\$851,893		\$851,893	
54	Small Tools	\$49,619		\$49,619	
55	PC Hardware	\$129,471		\$129,471	
56	Non Cap. Equip	\$8,845		\$8,845	
	Special Dept Expense	\$30,845		\$188	\$30,657
58	Sheriff/DA	(\$5,988)		(\$5,988)	
	Inmate Non	\$0		\$0	
	Audio Visual	\$12,021		\$12,021	
	Shop Supplies	(\$67)		(\$67)	
	Transportation	\$821,554		\$821,554	
	Mileage	\$13,701		\$13,701	
	Auto Services	\$0		\$0 #4.765	
	Local Meals	\$1,765		\$1,765 \$119,241	
	Business Travel	\$119,241 51.616		\$119,241	
	Moving Costs	\$1,616	\$75,760	φ1,010	
	Bar Dues Reimbursement	\$75,760 \$16,121	φ <i>ι</i> ο, ι ου	\$16,121	
69	Tuition Reimbursement Taxable Tuition	\$10,121		\$10,121	
70 71	Misc Expenses	\$24,893		\$24,893	•
72	Settlement	\$9,183		\$9,183	
73	Equipment	\$19,607	\$19,607	ψ0,100	
74	Vehicles	\$140,216	\$140,216		
75	Reimbursement-Prof	(\$11,137,613)	4113,213	(\$1,028,789)	(\$10,108,824)
76	Reimbursement-Dept	(\$203,019)		(* . , ,	(\$203,019)
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Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
99 100 101				
102 103 104				
105 106 107				
108 109 110				
111 112 113 114				
115 116 117				
118 119 120				
121 122 123 124				
125 126 127				
128 129 130 131				
132 133 134				
135 136 137				
Total Line Item Costs - Page 1, 2, & 3	\$0 \$2,294,569	\$0 \$333,569	\$0 \$3,396,398	\$0 (\$1,435,399)
TOTAL ALL EXPENDITURES:  Cost Adjustments and/or Cost Plan Costs: 139 A-87 Cost Allocation	\$ <b>60,616,252</b> \$2,528,948		\$2,528,948	
140 COST ALLOCATION SUBTOTAL: TOTAL ALL COSTS:	\$2,528,948 \$63,145,200	\$0 \$333,569	\$2,528,948 \$12,662,214	\$0 \$50,149,416
CALCULATED INDIRECT COST RATE = Rate is based on: Salaries & Benefits	24.5%	\$12,662,214 \$51,584,815	: Total allowable indi :Total direct salaries	

### DEPARTMENTAL INDIRECT SALARIES

Claimant Name: County of Santa Clara

Department: District Attorney

Fiscal Year: 2003-2004

### INDIRECT SALARIES

Po	sition or Name of Employee	Sal Ord	Annual Wages		rimental histration (\$)		rtmental pport (\$)
2 A61 3 A60 4 W5 5 V7' 6 B11 7 B31 8 B33 9 C2 10 C6 11 D0 12 D0 13 D1 14 D4 15 D5 16 D5 17 D6 17 D6 21 G6 22 J4 23 M2 24 A6 25 D6 27 28 29 30 ** 31 a 32 a 33 34 ** 35 C 36 s 37 38 **	9-G. Kennedy, District Attorney* 1-P. Kuty, Chief Asst DA 0-Assistant District Attorney (5) 51-J. Martinez, Conf Secretary 1-T. Brewer, Chief DA Investigator P-S. Wolfram, Mgmt Analyst N-C. Campbell/L. Binder, Pgm Mgr II N-P. Claus, Prog Mgr II 9-Executive Asst I 90-D. Reynolds, Admin Assistant 105-Supv Legal Clerk (3) 109-Office Specialist III (11.5) 11-Transcriptionist (4) 19-Office Specialist I (7) 105-Office Specialist I (7) 105-Office Specialist I (8) 105-HR Assistant II 106-Legal Secretary II (16) 108-Messenger Driver (2) 108-P. Wright, Dept Info Sys Coord. 1081-W. Phillip, Storekeeper 1085-Q. Bui, Graphic Designer II 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Assistant Rep 109-P. Wright, Assistant Rep 109-P. Wright, Pacilities Maint Rep 109-P. Wright, Assistant II 109-P. Wright, Assistant II 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-P. Wright, Dept Info Sys Coord. 109-	434B 402A 393B 395B 373B 358B 349A 458B 374B 431B	\$177,314 \$211,068 \$865,395 \$80,522 \$120,882 \$73,680 \$90,012 \$90,012 \$45,370 \$47,181 \$56,576 \$430,261 \$151,112 \$238,602 \$127,296 \$43,706 \$813,696 \$68,484 \$1,252,888 \$80,418 \$41,704 \$57,025 \$55,141 \$173,079 \$43,706	50%	\$177,314 \$211,068 \$865,395 \$80,522 \$120,882	100% 100% 100% 100% 100% 100% 100% 100%	\$73,680 \$90,012 \$90,012 \$45,370 \$47,181 \$56,576 \$430,261 \$151,112 \$238,602 \$127,296 \$43,706 \$813,696 \$68,484 \$1,252,888 \$80,418 \$41,704 \$57,025 \$55,141 \$15,129

TOTALS \$5,435,130 \$1,541,720 \$3,776,293

TOTAL INDIRECT SALARIES \$5,320,013

#### For State Controller Use Only **CLAIM FOR PAYMENT** (19) Program Number 00013 Pursuant to Government Code Section 17561 (20) Date Filed ____/_ 013 **CHILD ABDUCTION & RECOVERY** (21) LRS Input (01) Claimant Identification Number Reimbursement Claim Data 9943 (22)(02) Claimant Name 212 CAR-1, (03)(a) **County of Santa Clara** (23)County of Location 17 CAR-1, (03)(b) Santa Clara (24)Street Address or P.O. Box CAR-1, (04)(1)(f) 286,338 70 West Hedding Street (25)Zip Code State City CAR-1, (04)(2)(f) 95110 CA San Jose (26)Reimbursement Claim **Estimated Claim** Type of Claim 25 CAR-1, (06) X (27)(09) Reimbursement (03) Estimated (10) Combined (28)(04) Combined (11) Amended (29)(05) Amended (30)(12)Fiscal Year of Cost (06)2004-2005 of Cost 2005-2006 (31)(13)Total Claimed (07)\$353,023 Amount \$282,418 (32)(14)LESS: 10% Late Penalty (33)(15)LESS: Prior Claim Payment Received (34)(16)Net Claimed Amount \$353,023 (35)(17)(08)Due from State \$353,023 \$282,418 (36)(18)Due to State (37) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1399, Statutes of 1976, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive. I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1399, Statutes of 1976. The amounts for Estimated and/or Reimbursement Claims are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1399, Statutes of 1976, set forth on the attached statements. 12/29/05 Signature of Authbrized Officer SB 90 Coordinator Ram Venkatesan Type or print name (38) Name of Contact Person for Claim (916) 485-8102 Telephone Number ferlynjunio@maximus.com E-Mail Address Ferlyn Junio (MAXIMUS, Inc.)

Program

# **MANDATED COSTS**

**FORM** 

013		CHILD ABDUCTION REIMBURSEMENT SO				CAR-1.1
(01) Claimant:	County of S	Santa Clara	(02) I	Fiscal year costs were incu	ırred:	2004-2005
(03) Enter the in	formation for (a	) through (d).				
(a	a)	(b)		(c)	***	(d)
Cost Con	mponent	Case Number or Name	е	Reimbursement Source		Amount
		NO REIMBURSEMET	SUUK	SE MASEIVED		
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					, <del>-                                   </del>	
(04) Total			4			

Program 013	M/ CHILD AE C	FORM CAR-1					
(01) Claimant:	County of Santa Clara	(02) Fiscal y	ear costs we	ere incurred:		2004-2005	
Claim Statist	tics						
(03)(a) P	Number of Cases for Compliar	nce with Cou	urt Order				212
(b)	Number of Out-of-Jurisdiction	Cases					17
Direct Costs							
(04) Reimbursal	ble Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Compliand	ce with Court Orders	\$213,751	\$57,767		B2000000000000000000000000000000000000	\$14,820	\$286,338
2. Court Cos	ts for Out-of-Jurisidiction Cases					·	
(05) Total Dir	rect Costs	\$213,751	\$57,767			\$14,820	\$286,338
Indirect Cos	sts						
(06) Indirect (	Cost Rate (From ICRP)		Salary and I	Benefits			24.569
(07) Indirect (	Costs [Line (05)(a)*line (06)] or	[(line(05)(a)+	·line(05)(b))x	line(06)]			\$66,685
(08) Total Dir	rect and Indirect Costs: {Line (05	)(f) + line (07	)}				\$353,023
Cost Reduc	ctions						I
(09) Less Off	setting Savings, if applicable		-				
(10) Less Oth	ner Reimbursements, if applicable	<b>3</b>	\$				
	aimed Amount: {Line(08)- [Line		)]}				\$353,023 Chapter 1399/7

Program 013

### MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

	COM	OIALIAI	AC II W	111 000	JI DEIA					
(01) Claimant:	County of Santa Clara			(02) Fis	cal year co	sts wer	e incurred		2004-20	05
(03) Reimburs	able Components: Check only o	ne box pe	r form to	identify t	he compo	nent bei	ng claime	d.		
[	X Compliance with Co	urt Orders	5							
Г	Court Costs for Out-	of-Jurisdi	ction Ca	ses						
_										
(04) Description	on of Expense: Complete colum	ns (a) thro	uah (a)				Object /	Accounts		
(* 1) = 2 = 1	(a)	(b)	3- (3)	(c)	(d)	(e)	(f)		(g)	
Emplo	yee Name, Job Classification, Activities Performed &	Hourly Rate of	Benefit Rate	Hours Worked /	Services	Fixed	Travel	Salaries	Benefits	Total
	Description of Expenses	Unit Cost		Quantity	& Supplies	Assets	&Training			Sal. & Bens
missing childre	acts, obtained evidence, located n and provided escort for upon return - includes translation,									
trial preparation	, training and travel for child	1595								
recovery. Glenn Bythewa	y, Criminal Investigator ॥ 🧸 कुर्		29.90%	618.25			\$6,304	\$34,146	\$10,210	\$44,356
	Criminal Investigator II	√N \$57.39°	31.45%				\$1,531		\$8,519	\$35,607
	riminal Investigator II			385.70 165.00	1		\$6,297 \$32	\$23,539 \$9,910	\$7,264 \$3,503	\$30,803 \$13,413
Denise Orocchi	, Criminal Investigator II	\$54.54	32.39%	4.00			\$185	\$218	\$71	\$289
Kirk Yates, Crir Julianne Sylva,	ninal Investigator II 98,6		29.63% 20.04%	1	:		\$16 \$328	1	\$1,837 \$15,120	\$8,035 \$90,568
Martha Gallard		3 13 \$43.57	29.65%				\$100	1	\$7,176	\$31,379
Patty Weidner,	Legal Clerk 50.38	1	31.29%	398.65				\$13,000	\$4,068	\$17,068
Rosalie Ramire	z, Criminal Investigator II						\$27			
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								and the second		
(05) Total	Page: of						\$14,820	\$213,751	\$57,767	\$271,518

Telephone Number (916) 485-8102

ferlynjunio@maximus.com

F-M64Address

X 110

Type or print name

(38) Name of Contact Person for Claim

Ferlyn B. Junio (MAXIMUS, Inc.)

. . _ 21 _ ---

State Controller's Office		-					Mandated Cost Manual
· C	CLAIM FOR ant to Governmen HILD ABDUCTIO	it Code	e Sec			For State Controller Use On (19) Program Number 00013 (20) Date Filed// (21) LRS Input/_/	PTIOGISHI
(01) Claimant Identification <b>9943</b>	Number					Reimbursemen	t Claim Data
(02) Claimant Name							······································
County of Santa	Clara			ICN		(22) CAR-1, (03)(a)	0
County of Location		*	STOREGUE A	1 (333363 13 (34 (37		(22) CAD 4 (02)(b)	14
Santa Clara						(23) CAR-1, (03)(b)	14
Street Address or P.O				Suite		(24) CAR-1, (04)(1)(f)	535,700
	treet, East Wing, 2	·		7: Od			
City		State		Zip Code		(25) CAR-1, (04)(2)(f)	0
San Jose	Fatimated Cla	CA		95110 eimbursement Cla			
Type of Claim	Estimated Cla	HM	K	eimbursement Cia	aliii	(26) CAR-1, (06)	23
	(03) Estimated	X	(09)	Reimbursement	X	(27) CAR-1, (07)	121,132
	(04) Combined		(10)	Combined		(28) CAR-1, (09)	0
	(05) Amended		(11)	Amended		(29) CAR-1, (10)	0
Fiscal Year of Cost	(06) 2006-200	7	(12)	2005-2006	<b>5</b>	(30)	
Total Claimed Amount	(07) <b>\$625,00</b>	0	(13)	\$656,832	2	(31)	
LESS: 10% Late Penalty	, not to exceed \$1,000	) .	(14)			(32)	
LESS: PriorClaim Paymo	ent Received		(15)			(33)	
Net Claimed Amount			(16)	\$656,832	2	(34)	
Due from State	(08) \$625,00	0	(17)	\$656,832	2	(35)	
Due to State			(18)			(36)	
(37) CERTIFICATION	OF CLAIM						
In accordance with the pr claims with the State of C have not violated any of	California for costs ma	ndated l	by Ch	apter 1399, Statutes	of 197	6, and certify under pena	
I further certify that there costs claimed herein; and Chapter 1399, Statutes c	d such costs are for a						
The amounts for Estimat actual costs for the mand							of estimated and/or
Signature of Authorized I	Representative				Date		
Ram Venkatesan (Ram	.Venkatesan@fin.sco	gov.or	g)			) Coordinator	-
Type or print name (38) Name of Contact Person f	or Claim				Title	405.0406	V 445
		,		Telephone Number		·	X 110
Ferlyn B. Junio (N	IAXIMUS, Inc.)			E- <b>465</b> ddress	ferly	njunio@maximus.com	

CHILD AB	ANDATED DUCTION LAIM SUM	& RECOVE	ERY			FORM CAR-1
(01) Claimant: County of Santa Clara	(02) Fiscal	year costs w	ere incurred	*	2005-2006	
Claim Statistics						
(03)(a) Number of Cases for Complia	nce with Co	ourt Order				•
(b) Number of Out-of-Jurisdiction	Cases					14
Direct Costs						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Compliance with Court Orders	\$362,577	\$165,923			\$7,200	\$535,700
2. Court Costs for Out-of-Jurisidiction Cases						
(05) Total Direct Costs	\$362,577	\$165,923			\$7,200	\$535,700
Indirect Costs						
(06) Indirect Cost Rate (From ICRP)		Salary and E				22.92%
(07) Indirect Costs [Line (05)(a)*line (06)] or	[(line(05)(a)+	line(05)(b))xl	ine(06)]			\$121,132
(08) Total Direct and Indirect Costs: {Line (05)	(e) + line (07	7)}				\$656,832
Cost Reductions						
(09) Less Offsetting Savings, if applicable						
(10) Less Other Reimbursements, if applicable						
(11) Total Claimed Amount: {Line(08)- [Line (	09) + line(10)	)]}	11.4			\$656,832
Revised 9/00					Water Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the	Chapter 1399/

# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

COMPONEN	IT / ACTI	VITY (	COST DI	ETAIL					
(01) Claimant: County of Santa Clara		HANDER OF THE STREET	(02) Fisc	al year co	sts were i	ncurred:		2005-20	06
(03) Reimbursable Components: Check only o	ne box pe	r form t	o identify	the comp	onent bei	ng claime	ď.		
X Compliance with Cou	ırt Order	S							
Court Costs for Out-o	of-Jurisd	iction (	Cases						
(04) Description of Expense: Complete column	ns (a) thro	ugh (g)				Object /	Accounts		-
(a) Employee Name, Job Classification,	(b) Hourly	Benefit	(c) Hours	(d)	(e)	(f)		(g)	
Activities Performed & Description of Expenses	Rate of Unit Cost	Rate	Worked / Quantity	Services & Supplies	Fixed Assets	Travel &Training	Salaries	Benefits	Total Sal. & Bens
Randy Brown, Investigator Glenn Bytheway, Investigator Martha Gallardo, Paralegal Melissa Joseph, Investigator Mark Stevenson, Investigator Julianne Sylva, Attorney Patty Weidner, Clerk Kirk Yates, Investigator Grant Cunningham, Criminal Investigator III Denise Orocchi, Criminal Investigator III Travel costs for Ken Craig (father) Travel costs for Taylor Sheen (father) Travel costs for Taylor Sheen (father) Travel costs for East Name (child) Obtain compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders.	\$62.71 \$59.93 \$44.73 \$44.62 \$58.53 \$112.16 \$33.61 \$59.93	58.91% 46.40% 49.82% 44.18% 46.55% 34.92% 55.55% 45.00%	901.00 1,131.00 17.50 40.00 1,062.00 651.00 792.00			\$449 \$445 \$470 \$426 \$73 \$1,697 \$925 \$670 \$793 \$852	\$66,410 \$53,997 \$50,590 \$781 \$2,341 \$119,114 \$21,880 \$47,465	\$39,122 \$25,055 \$25,204 \$345 \$1,090 \$41,595 \$12,154 \$21,359	\$105,532 \$79,052 \$75,793 \$1,126 \$3,431 \$160,709 \$34,035 \$68,824

\$528,500

\$362,577 | \$165,923

\$7,200

of_

Page:

Ferlyn Junio (MAXIMUS, Inc.)

E-Mail Address

Telephone Number 916-485-8102

Ext. 110

ferlynjunio@maximus.com

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		Period				
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	CLAIM FOR PAYM nt to Government Code HILD ABDUCTION & R	e Section 17561		For State Controller Use On (19) Program Number 00013 (20) Date Filed _ / _ / _ (21) LRS Input _ / _ / (21)				
(01) Claimant Identification	Number	орожим том по досто в посто на посто на посто на посто на посто на посто на посто на посто на посто на посто н На посто на посто на посто на посто на посто на посто на посто на посто на посто на посто на посто на посто на		Reimbursemen	t Claim Data			
9943 (02) Claimant Name	anti							
County of Santa	Clara			(22) CAR-1, (03)(a)	114			
County of Location				(23) CAR-1, (03)(b)	12			
Santa Clara Street Address or P.O.	Pov	Suite						
70 W. Hedding St		2nd Fl., East Wing		(24) CAR-1, (04)(1)(f)	613,778			
City San Jose	State CA	Zip Code 95110		(25) CAR-1, (04)(2)(f)	0			
Type of Claim	Estimated Claim	Reimbursement Cla	im	(26) CAR-1, (06)	22			
	(03) Estimated X	(09) Reimbursement	X	(27) CAR-1, (07)	136,492			
	(04) Combined	(10) Combined		(28) CAR-1, (09)	0			
	(05) Amended	(11) Amended		(29) CAR-1, (10)	0			
Fiscal Year of Cost	(06) 2007-2008	(12) 2006-2007		(30)				
Total Claimed Amount	(07) \$750,000	(13) \$750,270		(31)				
LESS: 10% Late Penalty,	not to exceed \$1,000	(14)		(32)				
LESS: PriorClaim Payme	ent Received	(15)		<b>(3</b> 3)				
Net Claimed Amount		(16) \$750,270		(34)				
Due from State	(08) \$750,000	(17) \$750,270		(35)				
Due to State		(18)		(36)				
In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1399, Statutes of 1976, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.  I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1399, Statutes of 1976.  The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1399, Statutes of 1976, set forth on the attached statements.  Signature of Authorized Officer  Date								
Ram Venkateear	n, ram.venkatesan@fin.s	ccapy ora	SRO	0 Coordinator				
Type or print name	i, ram.veimatesani@iii.s	<del>oogov.o</del> rg	Title	o oooiamatoi	,			
(38) Name of Contact Person for	or Claim	Telephone Number	916-4	185-8102	Ext. 110			
Ferlyn Junio (M/	AXIMUS, Inc.)	E-Mail Address	ferly	njunio@maximus.co	m			

С	CLAIM FOR PAYM int to Government Cod HILD ABDUCTION & R	e Section 17561	For State Controller Use Or (19) Program Number 0001 (20) Date Filed// (21) LRS Input/_/	— Program I				
(01) Claimant Identification 9943	Number		Reimbursemer	nt Claim Data				
(02) Claimant Name		SAPANAN						
County of Santa	Clara	to the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of th	(22) CAR-1, (03)(a)	114				
County of Location			(00) 0 4 7 4 (00) (1)	40				
Santa Clara	V.		(23) CAR-1, (03)(b)	12				
Street Address or P.O.	Box	Suite	(24) CAR-1, (04)(1)(f)	613,778				
70 W. Hedding St		2nd Fl., East Wing	(24) VAICE 1, (04)(1)(1)	010,110				
City	State	Zip Code	(25) CAR-1, (04)(2)(f)	0				
San Jose 🗻	CA	95110						
Type of Claim	Estimated Claim	Reimbursement Clair	m (26) CAR-1, (06)	22				
	(03) Estimated X	(09) Reimbursement	(27) CAR-1, (07)	136,492				
	(04) Combined	(10) Combined	(28) CAR-1, (09)	0				
	(05) Amended	(11) Amended	(29) CAR-1, (10)	0				
Fiscal Year of Cost	(06) 2007-2008	(12) 2006-2007	(30)					
Total Claimed Amount	(07) \$750,000	(13) \$750,270	(31)					
LESS: 10% Late Penalty	, not to exceed \$1,000	(14)	(32)					
LESS: PriorClaim Paymo	ent Received	(15)	(33)					
Net Claimed Amount		(16) \$750,270	(34)					
Due from State	(08) \$750,000	(17) \$750,270	(35)					
Due to State		(18)	(36)					
(37) CERTIFICATION	OF CLAIM							
In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1399, Statutes of 1976, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.								
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1399, Statutes of 1976.								
actual costs for the mand	dated program of Chapter 139		ed from the State for payment h on the attached statements					
Signature of Authorized	Officer		Date 2/8/2w8					
Ram Venkatesar	n, ram.venkatesan@fin.s	ccgov.org	SB 90 Coordinator	, or				
Type or print name		<del></del>	Title					
(38) Name of Contact Person for	or Claim	Telephone Number	916-485-8102	Ext. <b>110</b>				
Ferlyn Junio (M/	AXIMUS, Inc.)	E-Mail Address	ferlynjunio@maximus.cc	om .				

Revised 9/00

(10) Less Other Reimbursements

(11) Total Claimed Amount: {Line(08)- [Line (09) + line(10)]}

Chapter 1399/76

# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

COMPONE	NT / AC	TIVIT	COST	DETAIL					
(01) Claimant: County of Santa Clara	inganisti alikut annum one enemiti	**************************************	(02) Fisc	al year co	sts were incu	ırred:		2006-200	)7
(03) Reimbursable Components: Check only or X Compliance with Court Costs for Out-o	rt Orders	3		the comp	oonent being	claimed.			
(04) Description of Expense						Object Ac	counts		
(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) Hourly Rate of Unit Cost	Benefit Rate	(c) Hours Worked / Quantity	(d) Salaries	(e) Benefits	Total Sal. & Bens	(f) Services & Supplies	(g) Fixed Assets	(h) Travel &Training
Obtain compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders.  Julianne Sylva, Deputy District Attorney Randy Brown, Investigator Elizabeth Sanchez, Sr. Paralegal Martha Gallardo, Sr. Paralegal Patty Weidner, Clerk Mark Stevenson, Investigator Kirk Yates, Investigator Denise Orocchi, Criminal Investigator CAU infant car seat CAU child booster car seat CAU child booster car seat CAU infant carseat and child Actual time records to be provided upon request.	\$92.72 \$67.05 \$46.28 \$46.28 \$34.77 \$62.58 \$64.07	59.3% 49.5% 52.2% 58.2% 47.4% 45.7%	607.0 986.5 1049.5 427.5 1495.0 1373.0 1272.5	\$66,140\; \$48,575\; \$19,786\; \$51,987\; \$85,917\; \$81,524	\$(9,540) \$39,201 \$24,020 \$10,330 \$30,236 \$40,746 \$37,240	\$75,820 \$105,342 \$72,595 \$30,117 \$82,223 \$126,663 \$118,764	\$54 \$130 \$184	2.4	(\$39) \$453 \$642 \$522 \$309
(05) Total( ) Subtotal( ) Page: of _				\$410,209	\$201,314	\$611,523	\$368		\$1,887

County of Santa Clara Finance Agency Controller-Treasurer Department

County Government Center 70 W. Hedding Street, East Wing, 2nd Floor San Jose, California 95110-1705 (408) 299-5200 FAX (408) 289-8629



Date:

November 9, 2009

TO

Jim.L.Spano

Chief, Mandated Cost Audits Bureau State Controller's Office, Division of audits

Post Office Box 942850 Sacramento, CA 94250-5874

Subject:

Santa Clara County Response to State Audit Report dated October 14, 2009 -Mandated

Child Abduction and Recovery Program (Ch 1399, statutes of 1976)

We thank the State auditors for their extensive report and guidance given to us during the audit. We furnish below our response to the audit findings in the draft audit report for your consideration and revision of the audit report.

Finding 1 - Overstated productive hourly rate - unallowable salaries \$115,019, benefits \$44,118 and indirect costs \$37,254

The County does not concur with this finding.

This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and the County requests the draft report to be revised to allow these costs as reimbursable. In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. The County removed time spent in training and breaks. These revisions are in line with the State Controller Office (SCO) claiming instructions. The Mandated Cost Manual for Local Agencies ("Manual") specifically indicates that using 1,800 hours is not the only approved approach. The Manual clearly states that use of countywide average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual. The County cannot and should not be penalized for availing itself of an approved methodology.

The County submits, on average, 25 to 30 claims annually. As these claims are prepared by up to 20 different staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation with respect to calculating a productive hourly rate. Recognizing this threat and wanting to create a more reliable, county-wide system, the County embarked on the creation of a verifiable and accurate method of establishing a productive hourly rate through the computation of

Supervisors: Donald F. Gage, George Shirakawa, Dave Cortese, Ken Yeager, Liz Kniss

County Executive: Jeffrey V. Smith

average productive hours. As a result, the County's methodology improves its SB90 program claiming accuracy, consistency, and documentation. It also facilitates the State audit process because the methodology for the County's annual productive hours calculation is fully documented and supported.

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. Such revision from the manner suggested by the SCO ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used authorized break times and required training times rather than actual times spent on these activities. As explained below, the County used authorized break times because they are legal and contractual obligations. The County identified the training for each employee depending upon his/her professional and job requirement. Once the training programs are identified, the actual time spent on training is recorded and consolidated through the time keeping system. The County used actual time spent on training and not just required training.

State law requires that workers be given two fifteen minutes break periods per day. All County employees are required to take these breaks. This is no different from the paid holidays, which are specifically set forth as properly included in the calculation by the SCO. The treatment given to breaks is based on law and labor contracts and there is no presumption involved. On the other hand, in order to account for break time taken by each employee as the SCO desires, the County would have to employ a clock-in, clock-out system for breaks to ensure that the break times are recorded. Such an expenditure of time and costs is unwarranted when these break times are legally mandated, and would only increase the cost of operations and will yield no additional advantage to the County or the State. The auditor's suggestion that the County may absorb break time into the activity that the employee performs immediately before or after the break is also not workable as this will artificially inflate the time spent and cost of the specific task. The County's current methodology is accurate and efficient.

The same argument applies with even greater force to training time when County employees undertake the necessary training required for licensure or certification. Such education is highly likely to be pursued because of its impact on the employees' license or certification and, ultimately, their ability to perform in their duties. The audit finding stated that the County did not provide documentation substantiating the training hours that were deducted is also not correct as these documents are maintained by each department. The auditors were requested to verify these documents, if necessary, in the respective departments. They did not choose to do so. As the County is using a countywide productive hourly rate used by all departments, the documentation may be audited in each department. The disallowance is not backed by proper audit practices as the auditor may conduct a test audit of the supporting documents, but failed to do so.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions. The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of the countywide productive hours were provided during the audit.

Page 2 of 4

Further, the County Controller-Treasurer notified SCO on December 2001 that the County elected to change its state mandated claiming procedures relating to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average productive hours would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 30 claims were submitted and accepted each year from 2002 and onwards using this methodology. Furthermore, the State Controller has accepted the County's use of countywide productive hours for state mandated claims as evidenced by an e-mail from Mr. Jim L. Spano dated February 6, 2004; a copy of the statement is enclosed.

### Finding 2 - Overstated and understated salaries, benefits, and indirect costs

The County does not concur with this finding.

### Fiscal Year 2003-04:

The auditor disallowed \$106,099 in salaries, \$30,325 in benefits, and \$33,424 in indirect costs. The reason for the disallowance was that the County submitted a time study conducted from November 15, 2004 through December 10, 2004 as support for the claim. The auditor concluded that the time study was not representative. This disallowance is inappropriate.

The Sacramento County Superior Court (Case No. 06CS00748) issued a ruling on February 19, 2009 finding that reductions made by the State Controller on the ground that claimants did not have contemporaneous source documents supporting their reimbursement claims were invalid as an underground regulation if the contemporaneous source document requirement was not in the Commission's parameters and guidelines. The court held that the Controller has no authority to reduce a claim on the ground that a claimant did not maintain contemporaneous source documents to support their claim.

The time study conducted by the County was done in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year. The time study was conducted closer to the claim period than the alternative method used by the auditor. The auditor chose to extrapolate against a period later than the time study and then further discounted the results. The County maintains that the time study originally submitted should be used to justify the claims. The County requests that the time study be accepted as appropriate support for the claim and the allowable costs be recalculated and revised in the audit report.

### Fiscal Year 2004-05:

The audit report states that the County understated salaries by \$196,132 and the related benefits and indirect costs total \$52,995 and \$61,186 respectively. The County claimed costs only for those hours that employees documented on timesheets that they maintained from January 2005 to June 2005. Similar to FY 2003-04, the auditor extrapolated these hours to compute the total hours for FY2004-05.

While we thank the auditor for doing the extrapolation, the allowable costs identified were not treated as allowable reimbursement to the County that should have been done by the auditor.

Page 3 of 4

### Our comments are:

- The audit has identified that the county understated its costs by \$312,827. This cost should be
  allowed and reimbursed to the County. This is a case of omission and error by the County.
  Because the auditor had used extrapolation, the costs for the first six months of the fiscal year
  should also be allowed and reimbursed.
- Alternatively, because the auditor rejected the time study done for FY2003-04, accepted it for the year FY2003-04 by using extrapolation from records in FY2004-05, the auditor should allow the same practice to be used for calculating the cost reimbursement for the first half of FY2004-05.
- 3. The lack of support documents is an improper reason for disallowance for the reasons discussed under finding No. 2 above.

### Finding 3 - Understated salaries, benefits, and indirect costs

The County concurs with this finding.

### Finding 4 - Understated benefits

The County concurs with this finding.

### Finding 5 - Understated travel costs

The County concurs with this finding.

We request the audit report be revised to consider our requests.

Furthermore, the time limit provided to County to furnish the response is arbitrary and not justifiable. We strongly object to the State insisting on the response to be given within 15 days of the receipt of the audit report. The county has to examine all the aspects before finalizing the responses and must also consult the legal department as every audit report ultimately has to be challenged by means of an incorrect reduction claim and legal action if needed. The County needs at least 60 days time to furnish the response. We request that the State provide 60 days for the County to furnish audit responses on all future audits. Please contact Ram Venkatesan, the County's SB90 Coordinator, if you need any additional information.

Sincerely,

Vinod K. Sharma Controller-Treasurer

County of Santa Clara

CC; Jeffrey Brownfield, Chief, Division of Audits
George Doorley, Administrative Manager, County of Santa Clara
Lizanne Reynolds, Deputy County Counsel, County of Santa Clara

Enclosure: Email dated February 6, 2004 from Jim L. Spano

Copy of email dated February 6, 2004 from Jim Spano to the County of Santa Clara

Ram,

I reviewed the county's proposal dated December 19, 2001, to use countywide Productive hours and have discussed your analysis with my staff and Division Of Accounting and reporting staff. The use of countywide productive hours Would be acceptable to the State Controller's Office provided all employee Classifications are included and productive hours are consistently used for all county programs (mandated and non-mandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes Guidelines for preparing mandated cost claims, does not identify the time Spent on training and authorized breaks as deductions (excludable Components) from total hours when computing productive hours. However, if a County chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit periods include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

If you would like to discuss the above further, please contact me. Jim "Spano

### County of Santa Clara

Finance Agency motion-Treasurer Department County Government Center, East Wing 70 West Hedding Street San Jose, Calliomia 05110-1705 (208) 200-2541 FAX 289-8620



December 27, 2001

The State Controller's Office Atm: Local Reimbursements Section Division of Accounting and Reporting P. O. Box 942850 Sacramento, CA 94250

Subject: Countywide Productive Hourly Rate for SB90 Claims

The Santa Clara County has decided to use the countywide effectively hourly rate incalculating the direct labor costs for its future SB90 claims. The methodology used by the County in determining the countywide effective hourly rate is consistent with the guidelines issued by the State Controller's Office in the 'SB90-Mandated Cost Manual for the Counties'. Developing a countywide effective hourly rate will standardize the County's approach, minimize duplication of effort presently expended making these calculations, and improve the accuracy and documentation related to the calculation of the productive hour rates.

The State Manual suggests the following three methods for determining the productive hours and gives the counties an option to use any of these methods:

- a. Actual annual productive hours for each job title;
- b. Countywide average annual productive hours; or
- c. The standard annual 1800 hours. The State Controller included the following items in determining the standard 1800 hours:
  - Paid holidays
  - Vacation earned
  - Sick leave taken
  - Informal time off
  - Jury Duty
  - Military leave taken

Prior to developing the productive hourly rate calculations, our Management Auditor (Roger Mialocq) contacted the State Controller's Bureau Chief for Compliance Audits (Jim Spano) to see if there were any objections to the countywide productive hourly rate usage. Mr. Spano concurred that the countywide hourly rate will result in a more efficient, less costly and more accurate approach.

Bound of Supervisors: Donald F. Gage, Elimina Alvarado, Pele McHugh, James T. Beild  $K_{\rm o}$  Liz Kriss County Executive: Furnary Wittenberg

SB90-Productive Hours December 27, 2001 Page 2 of 2

We have decided to use the countywide effective hours, and have enclosed for your review, analysis of actual hours for all county employees and the calculation of the countywide productive hours for the fiscal years 2000 and 2001. For this, we have used the information on actual hours expended during the fiscal year with data extracted from the county's computerized payroll (People Soft) system. We will amend the SB90 claims for fiscal year 2000, and will prepare all future SB90 claims using this methodology.

Please review the enclosed schedules and provide us with your immediate response. Complete supporting working papers are available at our office and will be made available upon your request. We will submit the details with each claim submitted.

If you need more information, please contact the County's SB90 Coordinator, Mr. Ram Venkatesan, at (408) 299-5214 or by email ramaiah.venkatesan@fin.co.scl.ca.us

J,

1: Ellesge

Sincerely,

David G. Elledge Controller-Treasurer

Encl:

HawarkISB-901SB 90 - Productive Hours-Leiter to State Controllendos

# (B)

113.12

1.552.648

11:13/01

# ANALYSIS OF FY 2000-01 ACTUAL HUURS FOR ALL COUNTY EMPLOYEES

Hows			Balance at	Balance at	6/25/00-	Balance at	FY 1989-00	Avg Hrs
Code	ription		\$/25/00	12/24/00	12/24/00	7/8/01	Total	Per FTE'4
			(1)	(2)	(3)	(4)	(3+4)	
5 1	Vacation 6 . and Earned 1	ed.	1,096,825	2,277,954	1,181,129	1,216,792	2,267.652	159.10
55	Personal L		5,964	283,279	276,315	8,199	. 284,514	19.96
100	Regular Ho		12,245,376	24,433,925	12,188,550	13,609,298	25,797,848	1.809.54
6.00	Release Ti-		3,038	6,165	3,128	2.494	5,623	0.39
6.05	Administre		4,620	10,074	5,454	9,253	14,707	5.73
90:3	Paid Leave Trang Investigation	Jahon	8,409	15,576	7,467	2,549	10,015	0.70
620	First Day S x		50.332	99,702	49,310	54,673	:03,983	7.30
625	Samy 48t Disability Lv	ۮ	32 532	75,077	43,445	53,603	97,048	5.8.1
630	Military Le h Pay		328	1.284	956	506	1,462	01.0
635	FLSA Gom, Jan. Used'5		21,440	45,862	24,422	29,060	17,827	1.30
540	Regular Color and Used'S		42,447	15,794	43,307	52,363	088'18	2.32
653	Annual Let 11 and		14,552	31,108	16 545	19,225	35,770	2.51
655	Sick Leave		452,532	. 38,243	435.741	507,728	943,459	66.19
660	Other Pald Take		16,4,73	34,635	18,232	10.874	29,106	2.04
6.65	Jury Duly		629	1,401	772	1,361	2,073	0.15
675	Remayement : we		36.4	1.604	741	2,211	2,952	0.21
£76	Bernavemining verPTC/STO	0	7.4	Ci -	45	113	0: 10: ***	0.01
673	Beroavsmonth we-Ohg Sick Ev	\$T.\$	270	557	288	782	1,058	0.07
	Total Actual (continuamos Hau Publime E. Jament Positions	Hours for s	13,997,702	78,293,510	14,295,847	15,581,023	29,647,195 13,726	2,080
	Weekdays or mond Paid Hours of the lod			130		140	270	
				SISATIN				
erage Pr	Average Productive Ho. Employee							1,809.94
Less Hondays	375						1,207,849	-88.00

*i Excurdes I ** ...; hours for 1,480 CEMA employees, since holiday hours are included for all employees below. Notes:

Net Average Proposer Hours Per Employee

Less Daily Break Tand . Less Training Time '3 2. Two 15-m are are provided daily per bargaining unit contracts.

*3 Training time and the calculated based on an analysis of each bargaining unit MCA and the required continuing a section hours for licensure/certification in the applicable classifications 14 Adjusted by a ractor of 1963 to account for the additional 10 days covered by the payroll documents.

5 Includes one-third of complime hours used since one hour is worked for every 1.5 hours taken.



ispano@sco.ca.gov 02/08/2004 03:09 PM To: Ram.Venkatesan@fin.scopov.org

cc: cprasad@sco.ca.gov, svanzee@sco.ca.gov, mhavey@sco.ca.gov, gibrummels@sco.ca.gov, mquerin@sco.ca.gov, aluna@sco.ca.gov, jvenneman@sco.ca.gov

Subject: Countywide Productive Hours

Ram,

I reviewed the county's proposal dated December 19, 2001, to use countywide productive hours and have discussed your analysis with my staff and Division. of Accounting and Reporting staff. The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandates and nonmandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes: guidelines for preparing mandated cost claims, does not identify the time spent on training and authorized breaks as deductions (excludable components) from total hours when computing productive hours. Adowever, county chooses to deduct time for training and authorized breaks yin calculating countywide productive hours, its accounting system cmust separately identify the actual time associated with these two, components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, wuntywide productive hours used during the audit periods include unallowable: deductions for time spent on training and authorized breaks. The country deducted training time based on hours required by employees bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

If you would like to discuss the above further, please contact me.

- > Jim L. Spano, CPA > Chief, Compliance Audits Bureau > Division of Audits
- > State Controller's Office
- (916) 323-5849 > Work
- (916) 327-0832

### SB90 TIME STUDY PLAN

### COVER SHEET-PLAN OVERVIEW

Date Submitted:

November 15, 2004

Agency:

County of Santa Clara

Mandate:

District Attorney's Child Abduction Unit-Penal Code section 278.5

History:

The State Controller conducted an audit of this program for fiscal years

FY99 through FY02 and we are submitting this time study to

substantiate time spent on mandate during that period.

Offices involved:

Responsible for time study: Co.

Controller-Treasurer's Office

Ram Venkatesan, SB 90 Coordinator

Phone:

State Contact:

(408) 299-5210

Fax:

(408) 289-8629

E-mail:

ram.venkatesan@fin.sccgov.ca

Department:

District Attorney's Office

Employee Classes:

Deputy District Attorney, Senior Paralegal, Legal Clerk, Lieutenant -

Investigations Division, Team Leader – Investigations, Investigators.

\$1,104,674

Program Scope:

Approximate Annual Cost:

Estimated Annual Workload: 600

Estimated No. Of Cases:

50

### PLAN DETAILS

### County Internal Schedule of activities

	Activity	Time/Schedule
1)	Plan Submitted to SB90 Coordinator	November 15, 2004
2)	Plan Returned to Department:	November 15, 2004
3)	Finalize Plan and Details:	November 15, 2004
4)	Conduct Study	11/15/04 - 12/10/04
5)	Analyze and Compile Results	12/11/04 – 12/14/04
6)	Submit to SB90 Coordinator	December 15, 2004
7)	Plan submitted to State Controller	December 17, 2004

Time Period:

One Month in the 2004-05 fiscal year - the activities in this mandate do

not vary by the time of year.

The results will be applied to the 2001-02, 02-03, 03-04, 04-05 and 05-06 unless there is a significant change requiring a new time study.

### REIMBURSABLE PROGRAM-COMPONENTS AND ACTIVITIES

- I Compliance with California Family Code §§ 3130 3134.5, et seq.
  - A. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders including:
    - 1) Contact with children and other persons involved.
      - a) Receipt of reports and requests for assistance.
      - b) Mediating with or advising individuals involved.
      - c) Locating missing or concealed offender and children.
    - 2) Utilizing any appropriate civil or criminal court action to secure compliance.
      - a) Preparation and investigation of reports and requests for assistance.
      - b) Seeking physical restraint of offenders and/or the children to assure compliance with court orders.
      - c) Process services and attendant court fees and costs.
      - d) Depositions.
    - 3) Physically recovering the child(ren).
    - 4) Child Abduction Training.

Employees' universe:

Deputy District Attorney (1)

Senior Paralegal (1)

Legal Clerk (1)

Lieutenant – Investigations (1) Team Leader – Investigations (1)

Investigators (2)

Sample selection method:

100% of population

Time periods to be studied:

One month in the FY 2004-05

Documentation:

Time sheet (prepared contemporaneously) will document all activities daily and the time taken for each activity. The document will be detailed to show all mandated and non-mandated activities performed and will coincide with one or more pay

periods.

Time Increments:

Quarter of an hour and in multiples of quarter

hours.

Validation of product:

Case numbers to correspond to case activity in hard copy file or electronic file and case numbers will be included on the time sheet. Dates of training, agenda and training materials used and

time taken.

Record Retention:

Time Study records will be retained for a period of 3 years from the year of the claim (audit window period being 3 years). For example, if the time study is applied for claims for fiscal year 2006 as proposed in this plan, the same will be

retained until the fiscal year 2009.

### B. Staff Training

a) Train new staff on mandate requirements

b) Train all staff providers on available victim resources

Time Study:

No time study will be done for this activity. Records of actual time spent on training programs documenting the names of the officers, dates of training and agenda items showing the training time for the mandated activities will be retained

for audit.

### Prepared by:

George P. Doorley, Administrative Services Manager III

### Approved by:

David Elledge; Controller-Treasurer, County of Santa Clara

### Attachment: Time Sheet

### **Child Abduction Time Study Weekly Team Totals**

								Week of: No	w 15 through	Nov 19, 2004 Percentage
		T. 1	otel House 2	for the Weel	k by Categor 4	Ty 5	Total Hours vVorking Child Abduction	Total Hours Leave	Total Hours Worked	of Worked Hours on Child Abduction
Bytheway, Glenn	Investigator	16.25	0	3	11.5	27,25	30,75	0	44	70%
Cardott, Patrice	Investigator	6	3	2,5	10.25	16.75	21.75	5	39	56%
Evans, Linda	Senior Investigator	13	. 4	2.5	11.5	16.5	31 🚱	0	44	70%
Fracolli, Bob	Lieutenant	0 10.5	Q	0	0	31,75	) 10.5	3	39	27%
Galiardo, Martha	Paralegal	24	0	0	16	3.5	40	0	42,5	94%
Sylva, Julianne	Deputy District Attorney	7(2)	8,5	0	21.5	975	37	0	44	84%
Weidner, Patty	Legal Clerk	18.5	0	0	0	20.5	18.5	0	45	41%
Schembri, Mike	investigator	4,75	0	0	0		4.75 .			
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www.waraawaa.a.					L1					
	TOTAL	100	15.5	. 8	70.75	133	194.25	8	297.5	
•	Percentage of Worked Hours on Child Abduction	34%	5%	3%	24%					

*includes scheduled lunch break which is reflected in category 5 time. Include lunch time in any scheduled time off, as appropriate.

Bytheway 1 hour X 4 days Cardott 1 hour X 4 days Evans 1 hour X 4 days .5 hour X 4 days .5 hour X 5 days Fracolli Gallardo 1 hour X 4 days 1 hour X 5 days Sylva Weidner Schembri .5 hour X 4 days

# **Child Abduction Time Study Weekly Team Totals**

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Sylva, Julianne	Deputy District Att	omey	2 ア.	85	0	21.5	(10.75) 17,5		
Weidner, Patty	Legal Clerk	18,5	18.5	0	0	0	20.5	39.0	
Schembri	. Fm.	4.75	4,75	0	ن	0	37,	41.75	
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Thursday	11/4				3 3/4	
Friday	51/2				5/2	
Saturday						
Sunday						
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# **Child Abduction Time Study Weekly Individual Totals**

Employee: CARDOTT, PATRICE

Week of: 11,15,04 through 11,18,04

	7	Fotal Hours	for the Weel	k by Catego	ry
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Tuesday				5.25	5.0
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# Child Abduction Time Study Weekly Individual Totals

Employee: L. E	VAN				W	eek of: <u>/ / /</u> _	<u>15104</u>	through _	111 1909
			Total Hours 1				TOTAL		
	ī	11	2	3	4	5	1		
Monday					6,25	4.75	. 1\		
Tuesday	·				5,35	4.75	10		
Wednesday		6	1,50	2.50		1.50	11.5		
Thursday		4	2.5		-	4,50	<b>!</b> (		
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Employee: 20 mos				Work	Hours	s: <u>6-5</u>		Day: <u>Mon</u> Da	<u> </u>	1.151.04				
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0700-0715			$\top$		П	1	1300-1315						П	1
0715-0730	***************************************				11.	1	1315-1330							
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0615-0630	820041106790	V					1215-123	30						
0630-0645	B20041106998	X					1230-124	15						
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#### Child Abduction Time Study Weekly Individual Totals

Week of: 11 15 124 through 11 121 104

Employee: BOB FRACOLU

		Total Hours		_	
	1		3	<del>4</del>	5
Monday	2,2	50	0	0	8,25
Tuesday	15	0	O	0	10.0
Wednesday	4.25	0	0		6.25
Thursday	3,79	5 0	Ö	Č.	6.75
Friday		No.	<b>*</b> ~•		ų
Saturday				<b>-</b>	<b>~</b> ,·
Sunday		<u>.</u>			dentage at F
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600-0615							1200-1215						X
615-0630	<u> </u>						1215-1230						1
630-0645						X	1230-1245						
645-0700							1245-1300						Ŀ
700-0715		1					1300-1315						
715-0730		1			-		1315-1330						Ŀ
730-0745							1330-1345						
745-0800		1					1345-1400						- Caling
800-0815		1.					1400-1415						3
815-0830		1					1415-1430						this is
830-0845		1					1430-1445						
84 <b>5-0</b> 900							1445-1500						ţ.
900-0915		1					1500-1515						0.0
915-0930						1	1515-1530						450.00
930-0945		<b>1</b>				V	1530-1545						1
945-1000	ADMIN/F	X				**	1545-1600						1
0-1015	//www//	1		l		$\Box$	1600-1615						1
015-1030		11		-			1615-1630						
- 1030-1045		11					1630-1645						
1045-1100		TT					1645-1700						1
1100-0015		11					1700-1715						Γ
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915-0930		1				X	1515-1530						T
930-0945						П	1530-1545						T
n45-1000	V					V	1545-1600						T
J0-1015		<u> </u>				X	1600-1615						Γ
015-1030						1	1615-1630						
030-1045							1630-1645						V
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#### Child Abduction Time Study Weekly Individual Totals

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Supervisor Signature:

Employee Signature / Athan Sallar &

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### Child Abduction Time Study Weekly Individual Totals

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### Child Abduction Time Study Weekly Individual Totals

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# Child Abduction Time Study Weekly Individual Totals

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1145-1200						<b>├</b>	1745-1800					***************************************	
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	Securing compliance utilizing		rt actio	חכ				Sub-Total from Column 1	<del></del>				20
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615-0630							1215-1230					
630-0645							1230-1245					
845-0700							1245-1300					
700-0715	B2002.090 52.47					X:	1300-1315					
715-0730						12	1315-1330					
730-0745	-					3	1330-1345					
745-0800						ų,	1345-1400					
800-0815						4	1400-1415					
815-0830						6	1415-1430					
830-0845						7	1430-1445					
845-0900						4	1445-1500					
900-0915						9	1500-1515					
915-0930	W. B. C. C. C. C. C. C. C. C. C. C. C. C. C.		*****			10	1515-1530					
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Category 3	Physically recovering child(	ren)						TOTAL				4
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615-0630							1215-1230						T
330-0645							1230-1245						T
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700-0715	B20020905247					Κ	1300-1315	***************************************					f
715-0730	manager and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the same and the sa					1.	1315-1330						Ť
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745-0800	transaction and the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the c	1					1345-1400						T
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	Securing compliance utilizing							Sub-Total from Column 1	Ц				ľ
	Physically recovering child(							TOTAL.	5				ť
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	Non-Abduction Related								1.75	7	S52 (15)	5	もと
	se for Category details	1		1		~>		•					

#### Child Abduction Time Study Weekly Team Totals

2	Series and a							Week of: No	ov 22. throug	h Nov 26, 2004
		7	газы Иошта	for the Wee	k by Catego	ry	Total Hours Working Child Abduction	Total Hours Leave	Total Hours Worked	Percentage of Worked Hours on Child Abduction
		1	2	3	4					
Bytheway, Glenn	Investigator	8.75	3.5	0	0	29.75	12.25	22	22	56%
Cardott, Patrice	Investigator	14.75	6	0	0	24	20.75	11	33	63%
Evans, Linda	Senior Investigator	0	0	0	0	44	0	44	0	N/A
Fracolli, Bob	Lieutenant	0	0	0	0	42	0 .	42	0	N/A
Gallardo, Martha	Paralegal	0	0	0	0	0	0	42.5	0	N/A
Sylva, Julianne	Deputy District Attorney	4.75	14.75	0	0	20.25	19.5	11	33	59%
Weidner, Patty	Legal Clerk	17	0	0	0	23	17	18	27	63%
-										
Schembri, Mike	Investigator	4.5	0	0	0	0	4.5			
Campagnolo, Dave	Senior Investigator	1	0	0	0	0	1			
	,									
	TOTAL	50.75	24.25	0	0	183	75	190,5	115	
	Percentage of Worked Hours on Child Abduction	44%	21%	0%	0%		ł		-	
						•				

^{*}Includes scheduled lunch break which is reflected in category 5 time. Include lunch time in any scheduled time off, as appropriate.

 Bytheway
 1 hour X 4 days

 Cardott
 1 hour X 4 days

 Evans
 1 hour X 4 days

 Fracolli
 .5 hour X 4 days

 Gallardo
 .5 hour X 5 days

 Sylva
 1 hour X 4 days

 Weidner
 1 hour X 5 days

 Schembri
 .5 hour X 4 days

#### **Child Abduction Time Study Weekly Team Totals**

Week of: // 1221 04 through // 1261 04

	•		fotal Hours h	ol me asee	k by Categ	ory	
		1	2	3	4	5	<b>,</b>
Bytheway, Glenn	Investigator	8.75	3,5			29,75	42
Cardott, Patrice	Investigator	14.75	8,0			24.	1)4
Evans, Linda	Senior Investigator					40	
Fracolli, Bob	Lieutenant					42.0	
Gallardo, Martha	Paralegal					42,5	
Sylva, Julianne	Deputy District Attorney	4.75	14.75	0	Ö	20.25	39,
Weidner, Patty	Legal Clerk	17.				23.0	40
Schember	Inv.	4.5				3S.S	40
Schember Campagno to	Inv. (12 Substit	u/e.)				1,0	
					<u> </u>		
	ΤΟΤΔΙ	49.75	24.25			258	

### **Child Abduction Time Study Weekly Individual Totals**

Employee:	154THE	way			٧	Veek of: <u>//</u>	304	through	11,24,04
		T	otal Hours f	or the Weel	k by Categ	ory			
		4	2	3	4	5	i		
Monday									
Tuesday		3	3/2			4/2	11		
Wednesday		5 3/4				5/4	11		
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	e for Category details		/	7/,	1			,	14				,

#### Child Abduction Time Study Weekly Individual Totals

Employee: <u>Cardott</u>				W	eek of: <u>// /</u> /	22104 through 11126104
	T	otal Hours	for the Weel	k by Catego	ry	
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	Securing compliance utilizir							Sub-Total from Column 1		3			3
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#### **Exhibit C**



## JOHN CHIANG

California State Controller

December 22, 2014

RECEIVED

December 22, 2014

Commission on
State Mandates

**LATE FILING** 

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

Re: Incorrect Reduction Claim (IRC)

Child Abduction and Recovery Program, 08-4237-I-02 Civil Code Section 4600.1 (Repealed and added as Family Code Sections 3060-3064); Penal Code Sections 278 & 278.5 (Repealed and added as Penal Code Sections 277, 278 & 278.8); Welfare and Institution Code Sec. 11478.5 (Repealed and added as Family Code Section 17506)

Fiscal Years: 1999-2000; 2000-2001; and 2001-2002

Santa Clara County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-entitled IRC.

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

Sincerely,

JIM L. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

JLS/sk

7835

Attachment

#### RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY SANTA CLARA COUNTY

### **Child Abduction and Recovery Program**

#### **Table of Contents**

<u>Description</u>	<b>Page</b>
SCO Response to Comments	
Declaration	Tab 1
State Controller's Office Analysis and Response	Tab 2
General Claiming Instructions, Section 7, subdivision A (updated September 2001)	Tab 3
State Controller's Office Analysis of Hourly Rates	Tab 4
Santa Clara County's Analysis of Actual Hours FY 2001-02, County Computes Standard Time Increment for Breaks	Tab 5
Sample Comparison of Claimed and Supporting Hours, Employee Works an Alternative Schedule	Tab 6
State Controller's Office Analysis of Unsupported Hours	Tab 7
State Controller's Office Analysis of Paralegal and Legal Clerk Time Study Hours	Tab 8
State Controller's Office Analysis of Time Study Results	Tab 9
Santa Clara County's Total Mandate-Related Hours Claimed	Tab 10
Attachment: County Comments	
Note: References to Exhibits relate to the county's IRC filed on January 28, 2009, as follows:  Exhibit A – PDF page 17  Exhibit B – PDF page 40  Exhibit C – PDF page 51  Exhibit D – PDF page 61  Exhibit E – PDF page 79  Exhibit F – PDF page 114  Exhibit G – PDF page 153  Exhibit H – PDF page 176  Exhibit I – PDF page 182	
<ul> <li>Exhibit J – PDF page 186</li> <li>Exhibit K – PDF page 188</li> </ul>	

# Tab 1

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1	OFFICE OF THE STATE CONTROLLER 300 Capitol Mall, Suite 1850	
2	Sacramento, CA 94250 Telephone No.: (916) 445-6854	
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4	BEFOR	E THE
5	COMMISSION ON S	TATE MANDATES
6	STATE OF CA	ALIFORNIA
7		
8		
9		No.: IRC 08-4237-I-02
10	INCORRECT REDUCTION CLAIM (IRC) ON:	140 IKC 00-4237-1-02
11	Child Abduction and Recovery Program	AFFIDAVIT OF BUREAU CHIEF
12	Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of	
13	1996	
14	SANTA CLARA COUNTY, Claimant	
15		
16	I, Jim L. Spano, make the following declaration	ons:
17	1) I am a employee of the State Controller's	Office and am over the age of 18 years.
18	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 m	•
20	3) I am a California Certified Public Account	tant.
21	4) I reviewed the work performed by the Stat	te Controller's Office (SCO) auditor.
22	5) Any attached copies of records are true co	- · · · · · · · · · · · · · · · · · · ·
23	County or retained at our place of business	S.
24	<ol> <li>The records include claims for reimbursen documentation, explanatory letters, or other</li> </ol>	
25	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 August 2, 2004, and ended on October 4, 2005.

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: pecentar 22,2014

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 SANTA CLARA COUNTY

For Fiscal Year (FY) 1999-2000, FY 2000-01, and FY 2001-02

Child Abduction and Recovery Program Chapter 1399, Statutes of 1976; Chapter 162, Statues of 1992; and Chapter 988, Statutes of 1996

#### **SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Santa Clara County submitted on January 28, 2009. The State Controller's Office audited the county's claims for costs of the legislatively mandated Child Abduction and Recovery Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on March 17, 2006 (Exhibit A).

The county submitted reimbursement claims totaling \$2,946,189—\$696,353 for fiscal year (FY) 1999-2000 (Exhibit E), \$1,053,034 for FY 2000-01 (Exhibit F), and \$1,196,802 for FY 2001-02 (Exhibit G). Subsequently, the SCO audited these claims and determined that \$1,667,721 is allowable and \$1,278,468 is unallowable. The county claimed unallowable salaries, benefits, and indirect costs because it overstated employees' productive hourly rates and claimed unsupported costs.

The following table summarizes the audit results:

Cost Elements	<i>A</i>	Actual Costs Claimed	 Allowable per Audit	A	Audit Adjustment
July 1, 1999, through June 30, 2000					
Salaries	\$	426,165	\$ 237,819	\$	(188,346)
Benefits		82,314	47,076		(35,238)
Services and supplies Travel and training		26,178	26,178		
Total direct costs	_	534,657	 311,073		(223,584)
Indirect costs		161,696	 87,833		(73,863)
Total program costs	\$	696,353	398,906	\$	(297,447)
Less amount paid by the State ¹			 (398,906)	7	<del></del>
Allowable costs claimed in excess of (less than) amount paid			\$ 		
July 1, 2000, through June 30, 2001					
Salaries	\$	632,171	\$ 327,260	\$	(304,911)
Benefits		139,636	64,766		(74,870)
Services and supplies		21,081	21,081		_
Travel and training	_	2,362	 2,362	_	
Total direct costs		795,250	415,469		(379,781)
Indirect costs		257,784	 123,449		(134,335)
Total program costs	\$	1,053,034	538,918	\$	(514,116)
Less amount paid by the State ¹			 (538,918)		T.
Allowable costs claimed in excess of (less than) amount paid			\$ <del>.</del>		

Cost Elements	A	ctual Costs Claimed		Allowable per Audit		Audit Adjustment
July 1, 2001, through June 30, 2002						
Salaries Benefits	\$	694,854	\$	428,052	\$	(266,802)
Services and supplies		172,305		100,279		(72,026)
Travel and training	_	1,856	_	1,856		
Total direct costs		869,015		530,187		(338,828)
Indirect costs	_	327,787		199,710		(128,077)
Total program costs	\$	1,196,802		729,897	\$	(466,905)
Less amount paid by the State ¹			_	(729,897)		
Allowable costs claimed in excess of (less than) amount paid			<u>\$</u>			
Summary: July 1, 1999, through June 30, 2002						
Salaries	\$	1,753,190	\$	993,131	\$	(760,059)
Benefits		394,255		212,121		(182,134)
Services and supplies		21,081		21,081		
Travel and training		30,396		30,396		
Total direct costs		2,198,922		1,256,729		(942,193)
Indirect costs		747,267		410,992		(336,275)
Total program costs	\$	2,946,189		1,667,721	\$(	(1,278,468)
Less amount paid by the State ¹			(	(1,667,721)		
Allowable costs claimed in excess of (less than) amount paid			\$			

¹ Payment information current as of November 19, 2014.

#### I. CHILD ABDUCTION AND RECOVERY PROGRAM CRITERIA

#### Parameters and Guidelines - August 26, 1999

On August 26, 1999, the Commission on State Mandates (Commission) adopted parameters and guidelines for Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996 (Exhibit C). These parameters and guidelines are applicable to the county's FY 1999-2000, FY 2000-01, and FY 2001-02 claims.

The county's IRC includes parameters and guidelines adopted on July 22, 1993, by the State Board of Control (Exhibit B). These parameters and guidelines are not relevant to the audit period.

Section IV, Period of Reimbursement, requires that the county claim actual costs. It states in part:

#### IV. Claim Preparation

Actual costs [emphasis added] for one fiscal year should be included in each claim.

Section VI, Non-Reimbursable Costs, identifies costs that are not reimbursable under the mandated program. It states:

#### VI. Non-Reimbursable Costs

Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

Section VII, Claim Preparation and Submission, identifies claim preparation requirements. It states in part:

#### VII. Claim Preparation and Submission

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

#### A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

#### 1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function [emphasis added], the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study [emphasis added].

Section VIII, Supporting Data, identifies supporting documentation requirements:

#### VIII. Supporting Data

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs.

#### **SCO Claiming Instructions**

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The September 2001 general claiming instructions, section 7, subdivision A (**Tab 3**), provide instructions for calculating productive hourly rates. The September 2001 claiming instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the county filed its FY 1999-2000, FY 2000-01, and FY 2001-02 mandated cost claims. The SCO issued Child Abduction and Recovery Program claiming instructions in October 1999 and amended the claiming instructions on September 2001.

## II. THE COUNTY UNDERSTATED COUNTYWIDE AVERAGE ANNUAL PRODUCTIVE HOURS USED TO CALCULATE PRODUCTIVE HOURLY WAGE RATES

#### <u>Issue</u>

The county's IRC contests Finding 1 in the SCO's final audit report issued March 17, 2006. The SCO concluded that the county overstated employee productive hourly wage rates because it understated countywide average annual productive hours. The unallowable salaries and benefits total \$188,549 (\$40,160 for FY 1999-2000, \$67,383 for FY 2000-01, and \$81,006 for FY 2001-02) (**Tab 4**). The related indirect costs total \$65,897. The county believes that it correctly calculated its countywide average annual productive hours.

#### **SCO Analysis:**

The county incorrectly calculated countywide average annual productive hours because it deducted hours applicable to authorized employee break time and training.

The county deducted hours applicable to break time based on authorized break time rather than actual break time taken. Furthermore, the county's accounting system did not accurately account for break time taken, did not adjust for employees who worked less than 8-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities during the audit period.

The county deducted training time based on hours required by employees' bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended. In addition, the deducted training hours benefited specific departments' employee classifications rather than benefiting all departments. Furthermore, the county did not adjust for training time directly charged to program activities.

#### County's Response

## A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$184,446. This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and complied with the SCO's Claiming Instructions . . . .

## 1. The County's Productive Hourly Rate Computation Complies With The SCO-Issued General Claiming Instructions.

The computation of an annual productive hourly rate used by the County removes non-productive time spent on authorized breaks, training, and staff meetings. The resulting total countywide annual productive hours of 1,571 is the basis for the annual productive hourly rate used in the County's claim.

In the audit report, the SCO relied upon the Mandated Cost Manual for Local Agencies with regard to the productive hourly rate computation. To support its argument that the County's rate was improper, the SCO cited the following text from the Manual:

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800* hours to compute the productive hourly rate.
  - * 1,800 annual productive hours include:
    - Paid holidays
    - Vacation earned
    - Sick leave taken
    - Informal time off
    - Jury duty
    - Military leave taken ²

Relying on this section, the SCO argued that the County's figure of 1,571 productive hours was incorrect and that a figure of 1,800 hours should have been used. However, the SCO omitted relevant portions of the Manual which indicate that the productive hourly rate can be calculated in three different ways.

A full reading of the Manual indicates that using 1,800 hours is not the only approved approach. As set forth above, the Manual clearly states that use of the local agency's average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual as issued. The County cannot and should not be penalized for using an approved methodology.

To date, the SCO has not been able to cite one reference as to why the County's approach is improper.

## 2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The County submits, on average, 25 to 30 S.B. 90 claims annually. As these claims are prepared by numerous County departments and staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation . . .

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. This methodology ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used required break times and required training times rather than actual times spent on these activities. This argument lacks merit.

State law requires that workers be given two fifteen minute break periods per day. Presumably, County employees take these breaks. The presumption that these breaks are taken is no different from the presumption that paid holidays, which are specifically set forth as properly included in the calculation by the SCO, are also taken. Instead of making this presumption,

² Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor – Determine a Productive Hourly Rate (revised version 9/01) (Emphasis added).

the SCO would have the County employ a clock-in, clock-out system for breaks to ensure that the break times do not actually add up to 28 or 32 minutes daily. Such an expenditure of time and costs is unwarranted in light of the statistically invalid difference that may be found between actual break time and the time required break time.

The same argument applies with even greater force to the presumption that County employees will undertake the necessary training required for licensure or certification. Such education is more likely to be pursued because of its impact on the employees' license or certification and, ultimately, their ability to perform their jobs.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions.³ The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of countywide productive hours were provided during the state audit.

Further, as shown in the letter of December 27, 2001, from the County Controller to the State Controller's Office, the State was notified years ago that the County was electing to use the productive hourly rate methodology authorized by the State-mandated claiming procedures. A true and correct copy of this letter is attached hereto as Exhibit I and is incorporated herein by reference. The County reported that the switch to a countywide methodology for the calculation of average productive hours per position would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 50 claims were submitted and accepted during 2002 and 2003 using this methodology. Furthermore, the State Controller has accepted the County's use of the countywide productive hours methodology for state mandated claims as evidenced by an e-mail from Jim Spano dated February 6, 2004, a true and correct copy of which is attached hereto as Exhibit J and is incorporated herein by reference.

#### SCO's Comment

1. The county states that our final audit report failed to acknowledge the alternative methodologies available to calculate productive hourly wage rates. In the conclusion to its IRC, the county also states that it is being "forced to utilize the standard 1,800 hours." We agree that the SCO's mandated cost manual allows the county to calculate productive hourly wage rates using countywide average annual productive hours. We did not adjust the county's annual productive hours to 1,800 hours; therefore, the county's comments regarding that methodology are irrelevant. The county has not been "penalized" for using an approved methodology. We disagree that the county's calculation fully complies with the claiming instructions and the program's parameters and guidelines. Our audit report explains why the county's calculation is improper.

In addition, the county states that it calculated productive hourly wage rates using 1,571 productive hours during the audit period. The county calculated productive hourly wage rates using 1,588 productive hours for FY 1999-2000, 1,571 productive hours for FY 2000-01, and 1,546 productive hours for FY 2001-02.

2. The county's response fails to address the primary audit issues. The county presents an argument that "the SCO would have the County employ a clock-in, clock-out system for breaks." Our audit report includes no such suggestion.

Mandated Cost Manual for Local Agencies, Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor – Determine a Productive Hourly Rate (revised version 9/01).

The county deducted authorized break time rather than actual break time taken. It is irrelevant whether the county has correctly presumed that all employees take all authorized break time. The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked or otherwise reflect actual break time taken (Tab 5). In its January 11, 2006, response to our audit of its Child Abduction and Recovery Program, the county stated "The County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims..." [emphasis added]. (Note: The county's IRC Exhibit H is not the county's official response to the SCO's draft audit report. Refer to Exhibit A for a correct copy of the county's response dated January 11, 2006.) This does not constitute consistent break time accounting for all county programs (mandated and non-mandated). In addition, actual mandated program employee timesheets show that employees did not exclude "authorized" break time when reporting hours worked. Furthermore, when calculating the break time deduction for average annual productive hours, the county did not address employees who work alternate work schedules or instances in which employees work either fewer or more than 8 hours per day (for example - see Tab 6). Duplicate reimbursed hours result when employees charge 8 hours daily to program activities, yet the county identifies 0.5 hours daily as nonproductive time in its calculation of countywide average annual productive hours.

Regarding training hours deducted, the county may not presume that employees will complete training based on bargaining agreement, licensure, or certification requirements. Developing productive hours based on estimated costs is not consistent with Title 2, Code of Federal Regulations, Part 225 (Office of Management and Budget (OMB) Circular A-87), and the program's parameters and guidelines. In addition, the deducted training time benefited specific departments or classifications within departments rather than being general countywide training that benefited all departments and classifications. OMB Circular A-87, Attachment A, states that costs must be distributed according to the relative benefit received.

Regarding training hours deducted, the county should not deduct training time either that benefits specific departments or training common to all departments when calculating the countywide productive hours. The county is indirectly claiming reimbursement for ineligible training time by excluding training hours from the county's annual productive hours calculation. Training specifically related to the mandated program is eligible for reimbursement only if it is specifically identified in the parameters and guidelines as a reimbursable activity. In that case, the mandate-related training should be claimed as a direct cost to the mandated program. The same applies to meeting hours deducted by the county.

The SCO's claiming instructions do not identify training and authorized break time as deductions from total hours for calculating productive hours. The county cannot infer that the SCO accepted its methodology simply because the county notified the SCO of its methodology on December 27, 2001. In addition, the county states that the SCO accepted claims that the county submitted using this methodology in 2002 and 2003. This statement is inaccurate. We audited other county mandated programs and reported this issue in those audit reports. The additional programs audited are: Domestic Violence Treatment Services, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Open Meetings Act, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Sexually Violent Predators, July 1, 1998, through June 30, 2001, report issued July 30, 2004; and Absentee Ballots, July 1, 2000, through June 30, 2003, report issued June 30, 2005.

Furthermore, the county erroneously implies that the SCO accepted the county's methodology in an e-mail from the SCO dated February 6, 2004 (Exhibit J). While the SCO agreed with the concept of countywide average annual productive hours, the SCO did not concur with the specific methodology presented. The SCO's e-mail states:

The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandated and nonmandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes guidelines for preparing mandated cost claims, does not identify the time spent on training and authorized breaks as deductions (excludable components) from total hours when computing productive hours. However, if a county chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit period include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

## III. THE COUNTY CLAIMED UNSUPPORTED SALARIES, BENEFITS, AND INDIRECT COSTS

#### **Issue**

The county's IRC contests Finding 2 in the SCO's final audit report issued March 17, 2006. The SCO concluded that the county claimed unsupported salaries, benefits, and indirect costs. The costs are unallowable because the county did not provide documentation that supported mandate-related hours claimed. The unallowable salaries and benefits total \$753,644 (\$183,424 for FY 1999-2000, \$312,398 for FY 2000-01, and \$257,822 for FY 2001-02) (**Tab 7**). The related indirect costs total \$260,127. The county believes that it properly supported the claimed employee hours.

#### **SCO Analysis:**

The county did not provide any documentation to support some of the employees' mandate-related hours claimed. The county claimed one employee's salary and benefit costs that were included in its indirect cost pool and used them to calculate the indirect cost rate. For the remaining employees, the county provided time logs that did not support mandate-related hours claimed (for example – see **Tab 6**).

The county provided time logs included time reported for vacation, scheduled time off, and sick leave usage. The county's countywide average productive hours calculation identifies these hours as nonproductive hours; therefore, the county may not claim these hours as direct mandate-related costs. Time logs also included non-mandate-related time for activities such as duty officer/security, non-child abduction cases, child abduction cases that had progressed to trial, and cases under Penal Code section 278.7 (commonly referred to as "good cause" cases). We calculated allowable employee hours based on mandate-related hours that employees' time logs supported.

#### County's Response

## B. AUDIT FINDING NUMBER TWO REGARDING A LACK OF SUBSTANTIATING RECORDS IS INCORRECT.

The audit report raised another issue regarding documentation and time studies. Each of the report's allegations will be addressed in turn.

## 1. <u>Employees Performing Mandated Activities Full-Time in a Mandated Program Need Not Use Time Logs.</u>

The audit report alleges that the time claimed for certain employees was unsubstantiated due to a lack of time logs. This allegation lacks merit.

The employees in question were employed full-time in the County's Child Abduction and Recovery Program performing mandated activities. The SCO would require the County to provide time logs for each of these employees as proof of the costs incurred for the program. Such time logs, however, would merely show 7.5 hours⁴ per day working on mandated activities. What the SCO requests is more accurately reflected by payroll accounts. For these employees performing mandated activities on a full-time basis, the provision of payroll documentation should be sufficient to prove that the costs were incurred.

#### 2. The Hours Claimed Were Properly Supported by a Valid Time Study.

The audit report alleges that the time claimed for employees who were not dedicated to the program full-time was unsubstantiated due to a lack of time logs. This allegation is erroneous.

The County provided time logs to substantiate the hours spent in mandated activities for those employees who did not perform such activities full-time. To the extent that the SCO believed that the time logs were insufficient, a time study was performed from November 15, 2004 through December 10, 2004. A true and correct copy of this time study plan and results are attached hereto as Exhibit K and is incorporated herein by reference.

The time study, as initiated by the County, provided a reliable measure of the time needed to perform mandated activities. The time study relied on contemporaneous documentation of mandated and non mandated activities to provide a full accounting of time; it covered four weeks that corresponded with pay periods to assure that the time study documentation can be checked back against payroll information; and all employees performing mandated activities participated to eliminate any errors due to small sample size or extrapolation. Moreover, because the activities related to the program are not seasonal and have not changed appreciably over time, the November-December 2004 time study is a reliable indicator of the time spent in prior years on the same activities.

The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully disallowed the entire amount claimed for these employees.

#### SCO's Comment

1. The county states, "For these employees performing mandated activities on a full-time basis, the provision of payroll documentation should be sufficient to prove that the costs were incurred." We disagree. The parameters and guidelines state that the county must specify the actual number of hours devoted to each mandated activity, and that "all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

⁴ With 0.5 hours attributed to break time.

The two employees in question were a legal clerk and a paralegal. The county did not provide any support for these employees. In addition, Child Abduction and Recovery Program activities include both reimbursable and non-reimbursable activities. The parameters and guidelines state that reimbursable costs exclude "costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court." The parameters and guidelines also exclude "good cause" cases (Penal Code section 278.7) from reimbursable activities. The paralegal employee testified that she did not work full-time on mandate-related activities, stating that she assisted in trial preparation after the defendant's first court appearance.

The county submitted a time study to support mandate-related hours claimed. As discussed in item 2 below, we concluded that the use of the time study was not appropriate. Nevertheless, the time study contradicts the county's statement that the employees performed mandate-related activities on a full-time basis. The county's time study reported that the legal clerk worked between 42.50% and 69.27% on child abduction activities during the first three weeks of the time study period (**Tab 8**). The county's time study reported that the paralegal worked between 60% and 92.94% on child abduction activities during the first three weeks of the time study period (the employee did not work during the second week). For both employees, the county did not specifically identify the percentage worked for the fourth week.

2. The county states, "The County provided time logs to substantiate the hours spent in mandated activities for those employees who did not perform such activities full-time. To the extent that the SCO believed that the time logs were insufficient, a time study was performed . . . ." Our report made no statement that the time logs were insufficient. The time logs identified mandate-related time, non-mandate-related time, and non-productive time, but did not reconcile to mandate-related hours claimed (for example – see **Tab 6**). A time study conducted during FY 2004-05 is not competent evidence to replace time logs provided to support costs claimed for FY 1999-2000, FY 2000-01, and FY 2001-02.

In addition, the county did not summarize the time study results and did not show how the time period studied was representative of the fiscal year. Although the county did not summarize the results, the time study documentation submitted appears to indicate that employees reported 606.5 mandate-related hours during a four-week period (**Tab 9**). This extrapolates to approximately 7,885 mandate-related hours annually. However, the county claimed only 3,334 actual mandate-related hours for FY 2004-05 (**Tab 10**). Therefore, the time study results are <u>not</u> representative of the fiscal year.

The county also states, "The activities related to the program are not seasonal and have not changed appreciably over time." However, the Child Recovery Unit Lieutenant Investigator stated that the unit routinely loaned investigators to other units because of shortages or not enough work in the Child Recovery Unit. Furthermore, the county's claims varied significant from year to year, based on total mandate-related hours that the county reported. The following table shows total mandate-related hours reported for FY 1999-2000 through FY 2004-05 (Tab 10):

Fiscal Year	Total Mandate-Related Hours Claimed
1999-2000	10,694
2000-01	14,150
2001-02	13,531
2002-03	12,814
2003-04	7,783
2004-05	3,334

The county concludes by stating, "The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully disallowed the entire amount claimed for these employees." This is incorrect; our audit report states that we allowed mandate-related hours supported by employee time logs.

#### IV. CONCLUSION

The State Controller's Office audited Santa Clara County's claims for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002. The county claimed \$2,946,189 for the mandated program. Our audit disclosed that \$1,667,721 is allowable and \$1,278,468 is unallowable. The costs are unallowable because the county overstated productive hourly wage rates and claimed unsupported employee hours.

To calculate countywide average annual productive hours, the county deducted authorized break time rather than actual break time taken. Furthermore, the county's accounting system did not accurately account for break time taken, did not adjust for employees who worked either fewer or more than eight-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities during the audit period. The county also deducted training time based on hours required by employees' bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended. In addition, the deducted training hours benefited specific departments' employee classifications rather than benefiting all departments. Furthermore, the county did not adjust for training time directly charged to program activities.

The county did not provide support for mandate-related hours claimed for two employees. For the remaining employees, the county's time logs supported fewer mandate-related hours than the hours that the county claimed.

The Commission should find that: (1) the SCO correctly reduced the county's FY 1999-2000 claim by \$297,447; (2) the SCO correctly reduced the county's FY 2000-01 claim by \$514,116; and (3) the SCO correctly reduced the county's FY 2001-02 claim by \$466,905.

#### V. 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 December 22, 2014, at Sacramento, California, by:

Jim L. Spano, Chief

Mandated Cost Audits Bureau

**Division of Audits** 

State Controller's Office

# Tab 3

#### 7. Direct Costs

#### A. Direct Labor - Determine a Productive Hourly Rate

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- · Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800 * hours to compute the productive hourly rate.

if actual annual productive hours are chosen, show the factors affecting total hours worked.

The following method is used to convert a biweekly salary to an equivalent productive hourly rate for a 40 hour week.

(Biweekly Salary x 26) / 1,800 * = Equivalent Productive Hourly Rate

If, for example, the salary for a particular job title was \$935.00 biweekly, the equivalent productive hourly rate would be:

(\$935 x 26) / 1,800 * = \$13.51 Equivalent Productive Hourly Rate

The same methodology may be used to convert weekly, monthly or other salary periods:

- · Convert the salary to an annual rate.
- Divide by the allowable annual productive hours for that position.
- * 1,800 annual productive hours include:
  - Paid holidays
  - Vacation earned
  - · Sick leave taken
  - Informal time off
  - Jury duty
  - · Military leave taken.

#### B. Calculating an Average Productive Hourly Rate

in those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

#### **Example: Average Productive Hourly Rate Computation**

Average <u>Time</u>	Productive Hourly Rate	Total Cost by Employee
1.25 hrs	\$6.00	\$7.50
0.75 hrs	4.50	3.38
3.50 hrs	10.00	35.00
5.50 hrs		\$45.88
	<u>Time</u> 1.25 hrs 0.75 hrs 3.50 hrs	Time         Hourly Rate           1.25 hrs         \$6.00           0.75 hrs         4.50           3.50 hrs         10.00

Average Productive Hourly Rate is \$45.88/5.50 hrs. = \$8.34

## Tab 4

# County of Santa Clara Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

#### Analysis of Salaries and Benefits 1999-2000 Hourly Rate Adjustment:

	Α	B	СС	D	E	F	G	н
Employee Name/Title	Claimed Hourly rate	Allowable Hourly Rate per audit	Difference B - A	Hours Claimed	Salary Adjustment C x D	Benefit Rate Claimed	Benefit Adjustment E x F	Total Salary and Benefit Adjustment E + G
	202016	30/18		2024/6		20246		
1 Timothy Blackwood, Attorney IV	\$ 75.29	\$ 169.34	\$ (5.95)	166	\$ (987.70)	(21.85%	\$ (215.81)	f (4.000.54)
2 Linda Evans, Inspector	46.90	43.20	(3.70)	1551	(5,738.70)	17.62%	(1,011,16)	\$ (1,203.51) (6,740.86)
3 Lulu Gomez, Legal Clerk	26.49	24.40	(2.09)	1798	(3,757.82)	27.56%	(1,035.66)	(6,749.86)
4 Melanie Headrick, Attorney	49.09	45.21	(3.88)	1968	(7,635.84)	22.22%	(1,696,68)	(4,793.48)
5 Janet Heim, Deputy Attorney IV	42.49	39.13	(3.36)	1894	(6,363.84)	19.09%	(1,214.86)	(9,332.52) (7,578.70)
6 Mike Marculescu, Criminal investigator	18.29	16.85	(1.44)	393	(565.92)	9.16%	(51.84)	(617.76)
7 Jessica Miller, Paralegal	34.94	32.18	(2.76)	1780	(4,912.80)	9.16%	(450.01)	(5,362.81)
8 Jim Silvers, Inspector	26.80	24.68	(2.12)	522	(1,106.64)	22.30%	(246.78)	(1,353.42)
9 Rosalie Ramirez, Criminal Investigator	II 46.90	43.20	(3.70)	58	(214.60)	21.46%	(46.05)	(260.65)
10 Dominick Ha, Inspector	39.63	36.50	(3.13)	21	(65.73)	26.53%	(17.44)	(83.17)
11 Randy Brown, Inspector	46.90	43.20	(3.70)	4	(14.80)	33.68%	(4.98)	(19.78)
12 Tencia Langley, Inspector	58.02	53.44	(4.58)	1 1	(4.58)	22.30%	(1.02)	(5.60)
13 Martha Gallardo, Inspector	32.19	29.65	(2.54)	3	(7.62)	35.58%	(2.71)	(10.33)
14 Brian Geer, Inspector	46.90	43.20	(3.70)	4	(14.80)	23.37%	(3.46)	(18.26)
15 Ray Medved, Inspector	19.77	18.21	(1.56)	4	(6.24)	9.16%	(0.57)	(6.81)
16 Mona Olivan, Inspector	46.90	43.20	(3.70)	3	(11.10)	21.73%	(2.41)	(13.51)
17 Maurice Lane, Inspector	46.90	43.20	(3.70)	6	(22.20)	21.73%	(4.82)	(27.02)
18 Thomas Johnson, Inspector	49.08	45.20	(3.88)	2	(7.76)	19.86%	(1.54)	(9.30)
19 Susie Catalina	33.24	30.61	(2.63)	3	(7.89)	22.30%	(1.76)	(9.65)
20 Sue Fujino	33.24	30.61	(2.63)	2	(5.26)	22.30%	(1.17)	(6.43)
21 Debbie, Soso, Secretary	25.95	23.90	(2.05)	11	(22.55)	37.07%	(8.36)	(30.91)
22 Bob Fracoli, Criminal Inspector III	55.37	51.00	(4.37)	500	(2,185.00)	22.07%	(482.23)	(2,667.23)
Adjustment due to overstated hourly rat	_				<u></u>	-		
Adjustment due to overstated hourly rai	e				\$ (33,659.00)		\$ (6,501.00)	\$ (40,160.00) 301
					(rounded)	and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t	(rounded)	(rounded)

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# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

#### Analysis of District Attorney's Salaries and Benefits 2000-01

#### Adjustment due to overstated hourly rate

		Α	В		С	D	E	F	G	Н
	Employee Name/Title	Claimed Allowabl Hourly Hourly Ra rate per audi		• — -	Difference B - A	Hours Claimed	Salary Adjustment C x D	Benefit Rate Claimed	Benefit Adjustment E x F	Total Salary and Benefit Adjustment E + G
		2025/5	30/19	′		2020/5		2026/5		
1	Timothy Blackwood, Attorney IV	\$ 79.13	\$ 72.		\$ (6.91)	, 666	\$ (4,602.06)	21.83%	¢ (4.005.00)	<b>A</b> (5.007.00)
2	Lulu Gomez, Legal Clerk	27.83	25.		(2.43)	1788	(4,344.84)	30.56%	\$ (1,005.00) (4,330.00)	\$ (5,607.06)
3	Melanie Headrick, Attorney	62.28	56.		(5.44)	1090			(1,328.00)	(5,672.84)
4	Janet Heim, Deputy Attorney IV	79.13	72.		(6.91)	1339	(5,929.60)	23.29%	(1,381.00)	(7,310.60)
5	Tom Johnson, Attorney	49.77	45.		(4.34)	943	(9,252.49)	19.26%	(1,782.00)	(11,034.49)
6	Melissa Joseph, Criminal Investigator	22.24	20.		(1.94)	890	(4,092.62)	15.80%	(647.00)	(4,739.62)
7	Jim Lucarotti, Criminal investigator	41.95	38.		(3.66)	1806	(1,726.60) (6,609.96)	20.58%	(355.00)	(2,081.60)
8	Mike Marculescu, Criminal investigator	16.79	15.		(1.47)	927	(1,362.69)	19.28%	(1,274.00)	(7,883.96)
9	Jessica Miller, Paralegal	25.53	23.		(2.23)	1608	(3,585.84)	9.16% 36.49%	(125.00)	(1,487.69)
10	• • •	49.76	45.		(4.34)	595	(2,582.30)	4	(1,308.00)	(4,893.84)
11		49.76	45.		(4.34)	904		24.73%	(639.00)	(3,221.30)
12	J. Woodall, Criminal investigator	52.08	47.		(4.55)	744	(3,923.36)	21.64%	(849.00)	(4,772.36)
	Bob Fracoli, Criminal Inspector III	58.76	53.		(5.13)	644	(3,385.20) (3,303.72)	17.79%	(602.00)	(3,987.20)
	T. Alamason, Criminal investigator	49.76	45.		(4.34)	18		22.69%	(750.00)	(4,053.72)
15	,	46.30	42.		(4.04)	2	(78.12)	43.38%	(34.00)	(112.12)
16	Dominick Ha, Inspector	46.27	42.		(4.04)	1 4	(8.08)	23.12%	(2.00)	(10.08)
	G. Partida, Legal Secretary I	28.79	26.		(2.51)		(4.04)	22.92%	(1.00)	(5.04)
	C. Rojo, Legal Secretary I	28.79	26.		(2.51)		(2.51)	31.49%	(1.00)	(3.51)
	E. Sanchez, SR. Paralegal	34.66	31.		(3.03)	1	(2.51)	22.90%	(1.00)	(3.51)
	K. Barkus, Paralegal	26.06	23.		(2.27)	45	(3.03)	30.21%	(1.00)	(4.03)
	T. Dominick, Secretary	28.62	26.		(2.50)		(102.15)	9.22%	(9.00)	(111.15)
	E. Heyermann, Justice Systems Clerk	23.47	21.		• •	12	(30.00)	39.02%	(12.00)	(42.00)
23	C. Lopez, Justice Systems Clerk	24.65	22.		(2.05)	80	(164.00)	31.64%	(52.00)	(216.00)
24		20.38	18.		(2.15)	8	(17.20)	26.45%	(5.00)	(22.20)
25		28.51	26.		(1.78)	12	(21.36)	38.39%	(8.00)	(29.36)
26		24.65	22.		(2.49)	10	(24.90)	35.87%	(9.00)	(33.90)
27	•	23.47	3		(2.15)	5	(10.75)	35.67%	(4.00)	(14.75)
	2. The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of th	23.41	<b>,</b> 21.	•44	(2.05)	<b>-</b> 10	(20.50)	44.05%	(9.00)	(29.50)
	Adjustment due to overstated hourly rate						\$ (55,190.00)		\$ (12,193.00)	\$ (67,383.00)
							(rounded)		(rounded)	(rounded)
									and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	201

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

### Analysis of District Attorney's Salaries and Benefits 2001-02

#### Adjustment due to overstated hourly rates

	Α	В	С	D	E	F	G	Н
Employee Name/Title	Claimed Hourly rate	Allowable Hourly Rate per audit	Difference B - A	Hours Claimed	Salary Adjustment C x D	Benefit Rate Claimed	Benefit Adjustment E x F	Total Salary and Benefit Adjustment E + G
Timeshar Disclared Assess By	ZAZc/36	30/201		2AZC/36		2A2c/36		
Timothy Blackwood, Attorney IV	\$ 85.82	\$ 77.80	\$ (8.02)	, 171	\$ (1,371)	21.77%	\$ (299.00)	\$ (1,670.42)
G. Bytheway, Criminal Investigator     P. Cardott, Criminal Investigator	45.21	40.99	(4.22)	1	(5,215.92)	24.14%	(1,259.00)	(6,474.92)
L. Evans, Criminal Investigator	53.63 56.12	48.62	(5.01)	795	(3,982.95)	25.05%	(998.00)	(4,980.95)
Lulu Gomez, Legal Clerk	29.70	50.88	(5.24)	1	(1,509.12)	22.72%	(343.00)	(1,852.12)
Janet Heim, Deputy Attorney IV	85.82	26.93 77.80	(2.77)	1340	(3,711.80)	30.58%	(1,135.00)	(4,846.80)
Jim Lucarotti, Criminal investigator	51.06	46.29	(8.02)	979	(7,851.58)	19.18%	(1,506.00)	(9,357.58)
Mike Marculescu, Criminal investigator		30.47	(4.77)	1419	(6,768.63)	23.32%	(1,578.00)	(8,346.63)
Jessica Miller, Paralegal	35.82	32.47	(3.14)	754	(2,367.56)	9.15%	(217.00)	(2,584.56)
Sharon Mouras, Criminal investigator	53.63	48.62	(3.35) (5.01)	1700	(5,695.00)	32.96%	(1,877.00)	(7,572.00)
Rosalie Ramirez, Criminal Investigator	II 53.63	48.62	(5.01)	1136 169	(5,691.36)	29.48%	(1,678.00)	(7,369.36)
M. Schembri, Criminal Investigator	53.63	48.62	(5.01)	830	(846.69)	31.70%	(268.00)	(1,114.69)
J.Sylva, Attorney IV	85.82	77.80	(8.02)	643	(4,158.30)	23.02%	(957.00)	(5,115.30)
J. Woodall, Criminal investigator	53.63	48.62	(5.01)		(5,156.86) (7,229.43)	25.67%	(1,324.00)	(6,480.86)
T. Dominick, Secretary	30.54	27.69	(2.85)	12	(7,229.43)	23.02% 40.91%	(1,664.00)	(8,893.43)
E. Heyermann, Justice Systems Clerk	25.06	22.72	(2.34)	60	(140.40)	27.11%	(14.00)	(48.20)
H. Turner, Justice Systems Clerk	25.06	22.72	(2.34)	30	(70.20)	38.12%	(38.00) (27.00)	(178.40)
R. Fraccolli, Criminal Inspector III	63.32	57.41	\$ (5.91)	*	(3,108.66)	29.40%	(914.00)	(97.20)
			. (5,5,7)	-	(5,100.00)	25.4076	(914.00)	(4,022.66)
Total Unallowable Costs					\$(64,910.00)		\$ (16,096.00)	\$(81,006.00)
					(rounded)		(rounded)	. ———
					€ (Todilided)	The same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the sa	(Founded)	(rounded)
								30/14

# Tab 5

Provided by carry ANALYSIS OF ACTUAL HOURS FOR ALL COUNTY EMPLOYEES

## For Fiscal Year

2001 - 2002

Hours		Period 01-14	Period 01-26	7-8-2001	Period 02-14	2001 - 2002	Avg Hrs
	-	Balance at	Balance at	through	Balance at	Fiscal Year	_
Code	Description	7-8-2001	12-23-2001	12-24-2000	7-7-2002	Total	Per FTE
	1	A	В	С	D	E	
				B-A		C + D	
51	Vacation Accrued and Earned *1	1,216,792	2,381,652	1,164,859	1,378,564	2,402,359	160.34
52	Personal Leave Earned	8,199	302,792	294,593	271,965	566,557	37.81
100	Regular Hours	<b>∠</b> 13,609,298	√25,731,039	12,121,741	<b>√14,746,174</b>	26,867,915	1,793.26
600	Release Time	2,494	6,409	3,914	2,644	6,558	0.44
605	Administrative Leave	9,253	16,043	6,790	12,037	18,827	1.26
606	Paid Leave Pending Investigation	2,549	6,369	3,820	3,974	7,794	0.52
620	First Day Sick	54,673	100,883	46,210	58,685	104,895	7.00
625	Safety 4850 Paid Disability Lv	53,603	100,402	46,798	53,341	100,139	6.68
630	Military Leave With Pay	506	2,746	2,240	2,696	4,936	0.33
635	FLSA Comp Time Used *4	29,060	55,889	26,829	36,099	20,976	1.40
640	Regular Comp Time Used *4	52,363	93,831	41,468	58,890	33,453	2.23
<b>653</b> .	Annual Leave Used	19,225	36,164	16,939	22,659	39,598	2.64
655	Sick Leave Used	√507,728	<b>√</b> 922,046	414,318	<b>√</b> 527,547	941,864	62.86
660	Other Paid Time	10,874	28,831	17,957	17,284	35,242	2.35
665	Jury Duty	1,301	2,579	1,278	1,886	3,164	0.21
675	Bereavement Leave	2,211	4,619	2,408	4,482	6,890	0.46
676	Bereavement Leave-PTO/STO	113	225	112	197	309	0.02
677	Bereavement Leave-Chg Sick Lv	782	1,651	870	1,652	2,522	0.17
•	Total Actual Paid/Earned Hours	15,581,023	29,794,166	14,213,143	17,200,776	31,163,997	2,080
	Full-time Equivalent Positions					14,983	
	Total Days in Period		168		196	364	
	Weekdays in Period		120		140	260	
	Paid Hours in Period	٠		•		2,080	

ANALYSIS		
Average Productive Hours Per Employee	jo.	1,793.26
Less Holidays	1,318,477	-88.00
Less Daily Break Time *2	1,679,245	-112.08
Less Training Time *3	709,852	-47.38

#### **Net Average Productive Hours Per Employee**

#### Notes:

Excludes holiday hours for 1,603 CEMA employees, since holiday hours are included for all employees below.

Two 15-minute breaks are provided daily per bargaining unit contracts.

1,545.81

Training time was calculated based on an analysis of each bargaining unit MOA and the required continuing education hours for licensure/certification in the applicable classifications.

Includes one-third of comptime hours used since one hour is worked for 5 6 1.5 hours taken.

## Tab 6

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2000 Audit ID# S05-MCC-0003

#### Analysis of Claimed Hours 1999-2000

L. Evans, Criminal Investigator

Activity	July '99	Aug '99	Sept '99	Oct '99	Nov '99	Dec '99	Jan '00	Feb '00	Mar '00	Apr '00	May '00	Jun '00	Total Hours Claimed	Supported Hours	Difference	Non Reimbursable	Irreconcilable Hours
	3D1/2	3 <u>D1/6</u>	3D1/9	3 <u>D1/14</u>	3D1/17	3D1/22	3D1/26	3D1/31	3D1/33	3D1/35	3D1/37	3D1/38	1551				
Reimbursable costs	136.70	131.20	94.50	97.50	144.00	63.50	186.50	138.50	134.00	90.50	133.00	128.10		1,478.00	73.00	30/4	
Non reimbursable:																. > /4	
desk/duty officer						6.50	4.00	3.00	4.00	2.00	2.00	2.00				22.50	Mg, 30/2.
Maitland 00-0-0066 ( PC 278.7) Murr 00-0-0132 (PC 278.7) Alton 00-0-0072 (PC 278.7) Torio 00-0-0606 (PC 278.7) Lupian 00-0-0517 (PC 278.7) Montelongo 00-0-0122 (PC 278.7) Total PC 278.7 hours							0.50	0.50 3.00 1.00	1.00	1.00 0.50 		0.50				1.00 4.00 1.50 1.50 1.00	· 13 <b>5</b> , >*13-5
	0.00	0.00	0.00	0.00	0.00	0.00	0.50	4.50	2.00	2.50	0.00	0.50				10.00	30/4 B
Total Non Mandate Costs																33.50	39.50

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Vehicle # 9505/

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Vehicle # 9505/ 574 of Week Mileage _____

## WEEKLY STATISTICAL REPORT

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OVERTIME			GENERAL ADMIN		1						/
DATE & TIME	CASE#	CIP	TRAINING HOURS								
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			OVERTIME	·			7				301/6
			OVERTIME CIP								
		1.	VACATION/LEAVE								
			SICK								-
			COURT HOURS								
			FIELD WORK	3	1	シ	3				9
tews:			DOCUMENTS SERVED	٠							
		<del></del>	COMPLAINTS FILED								•
			ARRESTS MADE		,	-					
			ARRESTS ASSISTS								
			SEARCH WARRANTS								
			CASE ASSISTS			. 2	1	:			3
			CHILDREN RECVRD				-			•	
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Vehicle #	End of Week Mileage

### WEEKLY STATISTICAL REPORT

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or more improved the second second	a de la comp	ולה לילוייא ביש דו ברות המדיים וביו עני בימ ביי היינות והוא בכל בו היינות וו						8-7-7-1-	11 24011 12	THE REPORT OF SHARE SALES SALES
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		GENERAL ADMIN			05	2				2,5
CASE#	CIP	TRAINING HOURS								
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		OVERTIME								301/6
		OVERTIME CIP								
		VACATION/LEAVE								
		SICK								
		COURT HOURS								
		FIELD WORK								
·		DOCUMENTS SERVED								
		COMPLAINTS FILED								·
		ARRESTS MADE							·	
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·		SEARCH WARRANTS				1				
		CASE ASSISTS		,						
		CHILDREN RECVRD								
	0-3/0- -0-3/0 -3/14 A 3/25 (A 0-307) 0-307/	0-3/07 -0-3/06 -3/14 / 3/25 / 0-3075 0-307/ 0-3/92-	GENERAL ADMIN  CASE# CIP TRAINING HOURS  BIGGRESS WORKERS  OVERTIME  OVERTIME  OVERTIME  OVERTIME  OVERTIME  OVERTIME  OVERTIME  OVERTIME  ARRESTS MADE  ARRESTS ASSISTS  SEARCH WARRANTS  CASE ASSISTS	O-3/07   O-3/06   O-3/07   O-3/06   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O-3/07   O	3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   4/3   3   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 D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7  D-3/D7	0-3/07 ()	0-3/07 0-3/06 9 3/4/5 5 2 3/3/2 /4 3/2 /4 3/2 /4 3/2 /4 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 0-307/ 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Vehicle #_	9.505/	End of Week Mileage
		576

# Tab 7

# County of Santa Clara Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

### Analysis of Salaries and Benefits 1999-2000 Adjustment due to unsupported hours:

	A	В			E	F
Employee Name/Title	Allowable Hourly rate	Unallowable Hours	Unaliowable Salary per Audit A x B	Allowable Benefit Rate per Audit	Unallowable Benefits per Audit C x D	Total Unallowable Costs C + E
1 Timothy Blackwood, Attorney IV 2 Linda Evans, Inspector 3 Lulu Gomez, Legal Clerk 4 Melanie Headrick, Attorney 5 Janet Heim, Deputy Attorney IV 6 Mike Marculescu, Criminal investigator 7 Jessica Miller, Paralegal 8 Jim Silvers, Inspector 9 Rosalie Ramirez, Criminal Investigator II 10 Dominick Ha, Inspector 11 Randy Brown, Inspector 12 Tencia Langley, Inspector 13 Martha Gallardo, Inspector 14 Brian Geer, Inspector 15 Ray Medved, Inspector 16 Mona Olivan, Inspector 17 Maurice Lane, Inspector 18 Thomas Johnson, Inspector 19 Susie Catalina 20 Sue Fujino 21 Debbie, Soso, Secretary	3 \$ 69.34 43.20 24.40 45.21 39.13 16.85 32.18 24.68 43.20 36.50 43.20 53.44 29.65 43.20 43.20 43.20 43.20 45.20 30.61 30.61 23.90	30/c 0.00 (73.00) (1798.00) (318.50) (225.00) (17.60) (1780.00) (56.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	\$ (3,153.60) (43,871.20) (14,399.39) (8,804.25) (296.56) (57,280.40) (1,382.08)	21.85% 17.62% 27.56% 22.22% 19.09% 9.16% 9.16% 22.30% 21.46% 26.53% 33.68% 22.30% 21.46% 26.53% 31.68% 22.30% 21.73% 19.86% 21.73% 19.86% 22.30% 21.73%	\$ - (555.66) (12,090.90) (3,199.54) (1,680.73) (27.16) (5,246.88) (308.20)	\$ - (3,709.26) (55,962.10) (17,598.93) (10,484.98) (323.72) (62,527.28) (1,690.28)
22 Bob Fracoli, Criminal Inspector III	1 51.00	30k (500.00)	(25,500.00)	22.07%	(5,627.85)	(31,127.85)
Adjustment due to unsupported hours			\$ (154,687.00)		\$ (28,737.00)	\$ (183,424.00)
			(rounded)		(rounded)	(rounded)

#### Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2000

Analysis of Claimed Hours 1999-2000

Employee Name/Title	Hours Claimed	Allowable Hours ఈ	Unallowable hours	Comments
Linda Evans, Inspector	2,020 / _ل 1,551.00	ing at part <b>y</b> as	(73.00)	Unallowable hours include 23 hours claimed for duty officer and 10 hours for good cause cases (PC 278.7). The remaining hours could not be traced.
Luiu Gomez, Legal Clerk	1,798.00	-	(1,798.00) 공화[일동	County did not provide time logs for this employee to support direct mandate. All legal clerks were included in the ICRP as well. Therefore will leave in indirect costs.
Melanie Headrick, Senior Investigator	1,968.00	301/45 1,649.50	(318.50)	Unallowable hours include 54.5 hours claimed for duty officer and 5.5 hours for good cause cases (PC 278.7). The remaining hours could not be traced.
Janet Heim, Deputy Attorney IV	1,894.00	301/75 1,669.00	(225.00)	Unallowable hours include 20 hours claimed for duty day appearance/ 857 calendars and 103 hours claimed for cases that were no longer reimbursable due to work performed after the defendants first appearance in court. The remaining hours could not be traced.
Mike Marculescu, Criminal investigator	393.00	3 DIJ 131 375.40	(17.60)	Unallowable hours could not be traced to the time logs. Jessica stated that many of her hours were no
Jessica Miller, Paralegal	1,780.00	-	(1,780.00) (3) _k	reimburseable under the mandate. Since the county did not provide time logs for this employee, the auditor was unable to determine allowable hours.
Jim Silvers, Inspector	522.90	301/42 466.00	(56.00)	Unallowable hours include 8 hours claimed for a holiday and 2 hours claimed for range training. Remaining hours could not be traced to the time logs.  Spoke with Mr. Fracolistated he claimed time
Bob Fracoli, Criminal Inspector III	500.00	-	(500.00)	when he was briefed on child recovery issues. Stated that he was management and does not go out on recovery, but is responsible for knowing what the unit is doing. No time logs

15.5 hours for good cause cases

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

## Analysis of District Attorney's Salaries and Benefits 2000-01

### Adjustment due to unsupported hours:

	A B		С	D	E	F	
			Unallowable		Unallowable	Total	
	Allowable		Salary per	Allowable	Benefits per	Unallowable	
Employee Alexan (TM)	Hourly rate	Unallowable	Audit	Benefit Rate	Audit	Costs	
Employee Name/Title		Hours	A x B	per Audit	CxD	C + E	
Timothy Blackwood Attaurant	30/19	30/13		3E/,			
Timothy Blackwood, Attorney IV	\$ 72.22	\$ (257.00)	\$ (18,560.54)	(21.83%	\$ (4,051.77)	\$ (22,612.31)	
Lulu Gomez, Legal Clerk	25.40	(1,788.00)	(45,415.20)	30.56%	(13,878.89)	(59,294.09)	
Melanie Headrick, Attorney	56.84	(522.00)	(29,670.48)	23.29%	(6,910.25)	(36,580.73)	
Janet Heim, Deputy Attorney IV	72.22	-	-	19.26%	•	(==,===,,=,	
Tom Johnson, Attorney	45.43	(212.00)	(9,631.16)	15.80%	(1,521.72)	(11,152.88)	
Melissa Joseph, Criminal Investigator	20.30	(161.50)	(3,278.45)	20.58%	(674.71)	(3,953.16)	
Jim Lucarotti, Criminal investigator	38.29	(508.50)	(19,470.47)	19.28%	(3,753.91)	(23,224.37)	
Mike Marculescu, Criminal investigator	15.32	(144.00)	(2,206.08)	9.16%	(202.08)	(2,408.16)	
Jessica Miller, Paralegal	23.30	(1,608.00)	(37,466.40)	36.49%	(13,671.49)	(51,137.89)	
Sharon Mouras, Criminal investigator	45.42	(198.75)	(9,027.23)	24.73%	(2,232.43)	(11,259.66)	
Rosalie Ramirez, Criminal Investigator II	45.42	(491.00)	(22,301.22)	21.64%	(4,825.98)	(27,127.20)	
J. Woodall, Criminal investigator	47.53	(430.50)	(20,461.67)	17.79%	(3,640.13)	(24,101.80)	
Bob Fracoli, Criminal Inspector III	53.63	(601.00)	(32,231.63)	22.69%	(7,313.36)		
T. Alamason, Criminal investigator	45.42	-	(,,	43.38%	(7,515.50)	(39,544.99)	
J. Traskowski, Criminal investigator	42.26	•	_	23.12%	-	-	
Dominick Ha, Inspector	42.23	_	_	22.92%	-	-	
G. Partida, Legal Secretary I	26.28	_	_	31.49%	-	-	
C. Rojo, Legal Secretary I	26.28	_	_	22.90%	-	-	
E. Sanchez, SR. Paralegal	31.63	_	_	30.21%	-	•	
K. Barkus, Paralegal	23.79	_	•	9.22%	-		
T. Dominick, Secretary	26.12	_			•	-	
E. Heyermann, Justice Systems Clerk	21.42	•	•	39.02%	•	-	
C. Lopez, Justice Systems Clerk	22.50	•	•	31.64%	•	-	
M. Robello, Justice Systems Clerk	18.60	-	-	26.45%	-	-	
Debbie, Soso, Secretary	26.02	-	-	38.39%	-	-	
H. Turner, Justice Systems Clerk	22.50	-	•	35.87%	-	-	
B. Wicklander, Sherriff Technician	21.42	-	-	35.67%	-	-	
	* 41.44	-		44.05%		-	
Adjustment due to unsupported hours			\$(249,721.00)		¢ (60,677,60)	<b>0</b> /040 000 000	
11.					\$ (62,677.00)	\$(312,398.00)	
			(rounded)		(rounded)	(rounded)	

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002

Analysis of Claimed Hours 2000-01

60 4/17/05 4/25/05 3/29/05	
92 15	

Employee Name/Title	Hours Claimed	Allowable Hours	Unallowable Hours	Comments
		2811		Unallowable hours include 64.3 hours claimed
	+2A2b/57	ו/ ועכ	68	for working on non reimbursable cases (Simple Common and a 207 case identified as
Timothy Blackwood, Attorney IV	1 666	409.00	(257.00)	non reimbursable in time logs), 28 hours of sick
				leave and 4 hours for STO. The remaining hours could not be traced.  The county did not provide time logs for this
Lulu Gomez, Legal Clerk	1788	0.00	(1788.00)	employee. In addition all legal clerks were included in ICRP. Therefore we allowed the cost in the indirect cost rate.
		2211		Unallowable hours include 8.5 hours claimedfor working on non reimbursable cases
Malain Danish Adams	1090	31)1/2	<b>公</b> (522.00)	(Carrier of the and Factor (theft) ), 12.5
Melanie Headrick, Attorney	1090	300.00	(322.00)	for good cause cases 278.7 which are out of the
				scope of the mandate. The remaining hours could not be traced.
Janet Heim, Deputy Attorney IV	1339	3 D1/2 1339.00	0.00	Allowable costs were traced to time logs.
				Unallowable hours include 15 hours for non
		301/	228	child abduction cases (search warrents and
Tom Johnson, Attorney	943	731.00	(212.00)	asset forfeiture), 11 hours claimed for working on non reimbursable cases (Market S
			(2,20)	and 1 for good cause cases 278.7 which are out
				of the scope of the mandate. The remaining hours could not be traced:
			/	Unallowable hours include 80 hours claimed for
		301/2	45 ->	working on non reimbursable case (Casas), 3.5
Melissa Joseph, Criminal Investigator	890	728.50	(161.50)	for good cause cases 278.7, which are out of the scope of the mandate and 4.5 hours for duty
				officer. The remaining hours could not be
			<b>1</b> . 50,253 €	traced. Unallowable hours include 124.5 hours claimed
		301/25	25 85	for working on non reimbursable case (C
Jim Lucarotti, Criminal investigator	1806	1297.50	(508.50)	20 for good cause cases 278.7, which are out of
				the scope of the mandate and 61 hours for duty officer. The remaining hours could not be
				traced.
		301/2		Unallowable hours include 6 for good cause cases 278.7, which are out of the scope of the
Mike Marculescu, Criminal investigator	927	783.00	(144.00)	mandate and 5 hours for duty officer. The
				remaining hours could not be traced.
				Jessica stated that many of her hours were not reimburseable under the mandate. Since the
Jessica Millar, Paralegal	1608	0.00	(1608.00)	county did not provide time logs for this
			39/50	employee, the auditor was unable to determine
				allowable hours.
Sharon Mouras, Criminal investigator	595	3/21 /2 396.25	(198.75)	Unallowable hours include 117 hours for cases that were identifed as non reimbursable. The remaining hours could not be traced.
			💘 i Karasa 🚯	Unaflowable hours include 87 hours for cases
		301/2	99	that were identifed as non reimbursable
Rosalie Ramirez, Criminal Investigator II	904	413.00	(491.00)	(Quantum Samuelle) and 25 hours for non child abduction case (Quantum fraud case). The
				remaining hours could not be traced.
J. Woodall, Criminal investigator	744	301/3 313.50	(430.50)	Unallowable hours could not be traced to time logs.
Bob Fracoli, Criminal Inspector III	644	3121/3	(601.00)	Unallowable hours could not be traced to time logs
			TO 3 0/1	12-
Illowable costs were traced to time logs				

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

## Analysis of District Attorney's Salaries and Benefits 2001-02

### Adjustment due to unsupported hours

	A	В	С	D	E	F
Employee Name/Title	Allowable Hourly rate	Unallowable Hours	Unallowable Salary per Audit A x B	Allowable Benefit Rate per Audit	Unallowable Benefits per Audit C x D	Total Unallowable Costs C+E
Timothy Blackwood, Attorney IV G. Bytheway, Criminal Investigator	30/12 \$ 177.80 40.99	30/17 (247.50)	\$ - (10,145.03)	3E/; 21.77% 24.14%	\$ - (2,449.01)	\$ - (12,594.03)
P. Cardott, Criminal Investigator L. Evans, Criminal Investigator Lulu Gomez, Legal Clerk	48.62 50.88 26.93	(447.00)	(21,733.14)	25.05% 22.72%	(5,444.15) -	(27,177.29)
Janet Heim, Deputy Attorney IV Jim Lucarotti, Criminal investigator	77.80 46.29	(1,340.00) (54.00) (378.50)	(36,086.20) (4,201.20) (17,520.77)	30.58% 19.18% 23.32%	(11,035.16) (805.79) (4,085.84)	(47,121.36) (5,006.99) (21,606.61)
Mike Marculescu, Criminal investigator Jessica Miller, Paralegal Sharon Mouras, Criminal investigator	30.47 32.47 48.62	(1,700.00)	(55,199.00)	9.15% 32.96%	(18,193.59)	(73,392.59)
Rosalie Ramirez, Criminal Investigator II M. Schembri, Criminal Investigator	48.62 48.62	(252.50) - (85.00)	(12,276.55) - (4,132.70)	29.48% 31.70% 23.02%	(3,619.13) - (951.35)	(15,895.68) - (5,084.05)
J.Sylva, Attorney IV J. Woodall, Criminal investigator T. Dominick, Secretary	77.80 48.62 27.69	(835.00)	(40,597.70)	25.67% 23.02%	(9,345.59)	(49,943.29)
E. Heyermann, Justice Systems Clerk H. Turner, Justice Systems Clerk	22.72 22.72	- - -	-	40.91% 27.11% 38.12%	- -	- -
R. Fraccolli, Criminal Inspector III  Total Unallowable Costs	[§] 57.41	-	\$ (201,892.00)	29.40%	\$ (55,930,00)	*(257 922 00)
			(rounded)		\$ (55,930.00) (rounded)	\$(257,822.00) (rounded) 30/jul

30/17 60 6/20/05 3/24/05 5/25.06

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

Analysis of District Attorney's Claimed Hours 2001-02

	Δ	B	C	
Employee Name/Title	Hours Claimed	Allowable Hours	Unallowable Hours	Comments
G. Bytheway, Criminal Investigator 1-2	12c/3b-1	301/319 988.50	(247.50)	Unallowable hours include 92.5 hours the county identifed as non reimbursable hour on summary sheet. The remaining hours could not be traced.
Lulu Gomez, Legal Clerk	1,340.00	- /	(1,340.00) 3♀/₅ु	The county did not provide time logs for th employee. In addition all legal clerks were included in ICRP. Therefore we allowed th cost in the indirect cost rate.
Janet Heim, Deputy Attorney IV	979.00		(54.00)	Unallowable hours includes hours that counot be traced to time logs.
Jim Lucarotti, Criminal investigator	1,419.00	301/361 1,040.50	(378.50)	Unallowable hours include 97 hours claime for working on non reimbursable case (Casta), and 85 hours for duty officer. The remaining hours could not be traced.
Jessica Miller, Paralegal	1,700,00		(1,700.00) 30 3;	Jessica stated that many of her hours were not reimburseable under the mandate. Since the county did not provide time logs for this employee, the auditor was unable to determine allowable hours.
Sharon Mouras, Criminal investigator	1,136.00	301/249 883.50	(252.50)	Unallowable hours include 87 hours the county identifed as non reimbursable hours on summary sheet (Centry Law, building security and oral interviews). The remaining hours could not be traced.
<b>∄.</b> Schembri, Criminal Investigator	830,00	301/331. 745.00	(85.00)	Unallowable hours include 20 hours for the a sexual assult case (261.5), 12 hours for duty officer, 33 hours for vacation, 10 hours for sick leave, 7 hours court (identified as non reimbursable) and 3 hours range.
l. Woodall, Criminal investigator	1,443.00	301/375- 608.00	(835.00)	Unallowable hours resulted from the hours not being tracable to time logs.
		387		n da si kacamatan kacamatan da kacamatan da kacamatan da kacamatan da kacamatan da kacamatan da kacamatan da k
P. Cardott, Criminal Investigator	795.00	348.00	(447.00)	Unallowable hours resulted from the hours not being tracable to time logs.

C = B - A

# Tab 8

# Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2002 Audit ID# S05-MCC-0003

#### Analysis of Paralegal and Legal Clerk Timestudy Hours

			Activi	ty by Chtegory Nu	mber		Total Hours	Percentage
Employee Name and Title	Time period	1	· <u> </u>	3	4	<u>.</u> \$	for period	Mandate related
Martha Callardo, Paralegal	Week 1: 11/15/04 through 11/19/04	24.00		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	16.00	3.50	43.50	91.95%
	Week 2: 11/22/ 04 through 11/26/04	-	-	<u>.</u>	-	42.50	42.50	0.00%
	Week 3: 11/29/04 through 12/03/04	25.50	-	-	-	17.00	42.50	60.00%
	Week 4: 12/06/04 through 12/10/04	39.50	-	-	-	3.00	42.50	92.94%
	Subtotal By Category	65.00	•			62.50	127.50	
Employee Name and Title	Time period		Activi	ty by Category Nu	imber 4	<b>.</b>	Total Hours for period	Percentage Mandate related
Patty Weidner, Legal Clerk	Week 1: 11/15/04 through 11/19/04	18.50	-	-	-	20.50	39.00	47.44%
	Week 2: 11/22/ 04 through 11/26/04	17.00	-	-	-	23.00	40.00	42.50%
	Week 3: 11/29/04 through 12/03/04	30.50	-	-	-	14.50	45.00	67.78%
	Week 4: 12/06/04 through 12/10/04	31.00	-	-	-	13.75	44.75	69.27%
	Subtotal: By Category	97.00		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		71.75	168.75	

Category 1: Contact with children and other persons involved

Category 2: Securing compliance utilizing court action

Category 3: Physically recovering child (ren)

Category 4: Training

Category 5: Non-Abduction Related

To show the percentage of time the Paralegal and Legal Clerk worked on mandated activities.



# Tab 9

## Santa Clara County Child Abduction and Recovery Audit Period from July 1, 1999 through June 30, 2003 Audit ID# S05-MCC-0003

#### Analysis of Time Study

		Activity by Category Number								
	1	2	3	4	5					
Week 1: 11/15/04 through 11/19/04 Week 2: 11/22/04 through 11/26/04	30-2/10 78.00	15.50	8.00	54.75	170.00					
Week 3: 11/29/04 through 12/03/04	20-2/55 49.75 30-2/1/129.50	24.25 39.25	- · · · · · · · · · · · · · · · · · · ·	-	258.00 184.25					
Week 4: 12/06/04 through 12/10/04	3D-2/140176.50	31.00	-		135.75					
Total hours by Category	433.75	110.00	8.00	54.75	748.00					
Total Annual Mandate hours (category		13	7,884.50							
	30-2/1		30-2/							

Category 1: Contact with children and other persons involved

Category 2: Securing compliance utilizing court action
Category 3: Physically recovering child (ren)
Category 4: Training
Category 5: Non-Abduction Related

Week of: // 1 /S1 04 through // 1/9104

Total	Hours	for the	Wask	hv	Category
iviai	amonia	tot file	HOOK	Uy	Catanola

		1	2	3	4	5
Bytheway, Glenn	Investigator	16.25	O	3	11.5	27.25
Cardott, Patrice	Investigator	6.	3	2.5	16.25	16.75
Evans, Linda	Senior Investigator	13	4	2.5	11.5	16.5
Fracolli, Bob	Lieutenant	10.5	0	0	0	31.
Gallardo, Martha	Paralegal	24.	0	0	16	3,5
Sylva, Julianne	Deputy District Attorney	7.	8.5	0	21.5	17,5
Weidner, Patty	Legal Clerk	18.5	0	0	0	20.5
Schembri.	Inv.	4,75	0	Ö	. 0	37,
,						

TOTAL 78 15.5 8. 54.75 170.

3D-2/2

Week of: 11 1221 04 through 11 1261 04

Total H	ours for	the	Week	by	Category
---------	----------	-----	------	----	----------

		1	22	33	4	5
Bytheway, Glenn	Investigator	8.75	3,5			29,75
Cardott, Patrice	Investigator	14.75	6.0			24.
Evans, Linda	Senior Investigator					40
Fracolli, Bob	Lieutenant					42.0
Gallardo, Martha	Paralegal			 		42,5
Sylva, Julianne	Deputy District Attorney	4.75	14.75	0	Ö	20.25
Weidner, Patty	Legal Clerk	17.				23.0
Schember	Iw.	4.5				35.5
Schembo Campagno (o	Inv. (12 Substit	ite)				1,0
				· · · · · · · · · · · · · · · · · · ·		
1						

258 3D-2/2 TOTAL 49.75 24.25

Week of: // 129 1 04 through /2 1 3 1 04

Total Hours f	or the Week	by Category
2	3	4

		1	2	3	4	5
Bytheway, Glenn	Investigator	18.5				23.75
Cardott, Patrice	Investigator	37.	15.25		,5	6.5
Evans, Linda	Senior Investigator					40 Sig
Fracolli, Bob	Lieutenant	8				34
Gallardo, Martha	Paralegal	25.5				17
Sylva, Julianne	Deputy District Attorney	4.75	24	0	0	13.5
Weidner, Patty	Legal Clerk	30.5				14.5
Schembn	Inv.	6.5				34.5
Campagnolo	(Inv. The Substite	ve)				٤,

184. 25 30-2/2 TOTAL 29-5 39.25

Week of: 12 1 6 104 through 12 1 101 or

Total	Hours	for	the	Week	bv	Category

		1	2	3	4	5
Bytheway, Glenn	Investigator	27.25	4.28			12.50
Cardott, Patrice	Investigator	29.5	3			9.5
Evans, Linda	Senior Investigator	25,5	4.75			14.
Fracolli, Bob	Lieutenant	9.5				32,5
Gallardo, Martha	Paralegal	39.5				3.0
Sylva, Julianne	Deputy District Attorney	9.75	19.00			15.5
Weidner, Patty	Legal Clerk	31.0				13.75
Schembni	Inv.	5.00				35.0

TOTAL 176.5 31. 135.75

30-2/2

# Tab 10

#### **MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL**

**FORM** CAR-2

(01) Claimant:	County of Santa Clara	(02) Fiscal year costs were incurred:	1999-2000
(03) Reimbursable	Components: Check only one box per form to	identify the component being claimed.	
X	Compliance with Court Orders		
	Court Costs for Out-of-Jurisdiction Co	ases	

(04) Description of Expense: Complete column	ns (a) thro	ough (g)	ugh (g) Object Accounts							
(a) Employee Name, Job Classification,	(b) V	Benefit	(c) Hours	(d)	(e)	(1)	(g)		1	
Activities Performed &	Rate of	Rate	Worked /	Services	Fixed	Travel	Salaries	Benefits	Total	
Description of Expenses	Unit Cost	ļ	Quantity	& Supplies	Assets	&Training		ļ	Sal. & Be	
Timothy Blackwood, Attorney IV	\$75.29	21.85%	166.00			\$657	\$12,498	\$2,731	\$15,2	
Linda Evans, Inspector		17.62%	1551.00	F		\$1,259		\$12,817	\$85,5	
Lulu Gomez, Legal Clerk	\$26.49	27.56%	1798.00			\$100			\$60,70	
Melanie Headrick, Attorney	\$49.09	22.22%	1968.00			\$287	\$96,613	\$21,467	\$118,0	
Janet Heim, Deputy Attorney IV	\$42.49	19.09%	1894.00	اماد		\$1,225	\$80,482	\$15,364	\$95,84	
Mike Marculescu, Criminal Investigator II	\$18.29	9.16%	393.00	3019			\$7,187	\$658	\$7,84	
Jessica Millar, Paralegal	\$34.94	9.16%	1780.00				\$62,201	\$5,698	\$67,89	
Pi- Silvers, Inspector	\$26.80	22.30%	522.00		į	\$756	\$13,989	\$3,120	\$17,10	
lie Ramirez, Criminal Investigator II	\$46.90	21.46%	58.00			**	\$2,720	\$584	\$3,30	
Dominick Ha, Inspector	\$39.63	26.53%	21.00			•	\$832	\$221	\$1,05	
Randy Brown, Inspector	\$46.90	33.68%	4.00	İ			\$188	\$63	\$25	
fencia Langley, inspector	\$58.02	22.30%	1.00				\$58	\$13	\$7	
Martha Gallardo, Inspector	\$32.19	35.58%	3.00				\$97	\$34	\$13	
Brian Geer, Inspector	\$46.90	23.37%	4.00	]			\$188	\$44	\$23	
Ray Medved, Inspector	\$19.77	9.16%	4.00	1			\$79	. \$7	\$8	
lona Olivan, Inspector	\$46.90	21.73%	3.00		1		\$141	\$31	\$17	
laurice Lane, Inspector	\$46.90	21.73%	6.00	· ·		l	\$281	\$61	\$34	
homas Johnson, Inspector	\$49.08	19.86%	2.00	1			\$98	\$19	\$11	
Reviewed case facts, obtained evidence, located		Ì				i				
nissing children and provided escort for		1		ı	ľ					
ictims/children upon return - included translation,	i	İ	•		d	- 1				
ial preparation and training.						j				
			2 22				0400	***	610	
Susie Catalina	+	22.30%	3.00	ŀ			\$100	\$22	\$12	
ue Fujino		22.30%	2.00	1	l		\$66	\$15	\$8 #20	
ebbie Sosa, Secretary II	1	37.07%	11.00				\$285	\$106	\$39	
ob Fracolli, Criminal Investigator III	\$55.37	22.07%	500.00	pyla			\$27,685	\$6,110	\$33,79	
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rovided direct clerical or administrative support on	1	_[.				į	ļ	1		
ll child abduction cases.		Ţ	10,690	<u> </u>			Ì	ļ		
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/  05) Total Page: of			0,694				426,165		\$508,47	

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# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

Chapter 1399/76

			·						
County of Santa Clara			(02) Fiscal year costs were incurred: 2000-2001						001
(03) Reimbursable Components: Check only o	ne box p	er form t	o identify	y the com	ponent be	eing clain	ned.		
x Compliance with Co	urt Orde	ers							
Court Costs for Out-	of-Jurise	diction (	,3666						
	01-04. IS.	uictio c	/a3c3						
(04) Description of Expense: Complete column	ns (a) thr	ough (g)				Objec	t Account	s	_
(a)	(b)		(c)	(d)	(e)	(f)		(g)	
Employee Name, Job Classification, Activities Performed &	Hourly Rate of	Benefit Rate	Hours Worked /	Services	Fixed	Travel	Salaries	Benefits	Total
Description of Expenses	Unit Cost		Quantity	& Supplies		&Training		Denenta	Sal. & Ber
	*	*	*		1				*
Reviewed case facts, obtained evidence, located	1								,
missing children and provided escort for	1			Ì	1	ļ			
victims/children upon return - included translation,	l			1					
trial preparation, training & travel for child recovery. T. Blackwood, Attorney IV	\$79.13	21.83%	666.00	\$1,522		\$1,39	oj \$52,698	\$11,502	\$64,20
L. Gomez, Legal Clerk	\$27.83	1 1	1788.00			\$1,39	\$49,752		
M. Headrick, Attorney	\$62.28	23.29%	1090.00	N .	1		\$67,884	1	
J. Heim, Attorney IV		19.26%	1339.00		1	\$972			
T. Johnson, Attorney	\$49.77	15.80%	943.00		¥		\$46,932		
M. Joseph, Criminal Investigator I	\$22.24	20.58%	890.00		1	24/10			\$23,862
' 'ucarotti, Criminal Investigator II	\$41.95	19.28%	1806.00	\$1,116		, ,,,	\$75,768	\$14,610	\$90,378
arculescu, Criminal Investigator II	\$16.79	9.16%	927.00	201		1	\$15,566		
J. Millar, Paralegal	1 '	₃ 36.49%	1608.00	384			\$41,046	1	
S. Mouras, Criminal Investigator II	\$49.76	24.73%	595.00		1		\$29,608		
R. Ramirez, Criminal Investigator II		21.64%	904.00		ł		\$44,985	E .	
J. Woodall, Crimnal Investigator II		2 17.79%	744.00 644.00	2013			\$38,746		\$45,638
B. Fracolli, Criminal Investigator III T. Almason, Criminal Investigator II	\$58.76	22.69%	10.00	6 112			\$37,842 \$896		\$46,429 \$1,284
J. Traskowski, Criminal Investigator II	\$49.76 \$46.30	43.38% 23.12%	18.00 2.00				\$93	\$21	\$1,204
D. Ha, Criminal Investigator II	\$46.27	22.92%	1.00				\$46		\$57
G. Partida, Legal Secretary I	\$28.79	31.49%	1.00				\$29		\$38
C. Rojo, Legal Secretary I	\$28.79	22.90%	1.00				\$29	4	\$35
E. Sanchez, Sr. Paralegal	\$34.66	30.21%	1.00				\$35	\$10	\$45
Provided direct clerical or administrative support on								}	
all child abduction cases.	ĺ								
K. Barkus, Paralegal	\$26.06	9.22%	45.00				\$1,173	\$108	\$1,281
T. Dominick, Secretary II	\$28.62	39.02%	12.00				\$343	\$134	\$477
E. Heyermann, Justice Systems Clerk I	\$23.47	31.64%	80.00	}			\$1,878	\$594	\$2,472
C. Lopez, Justice Systems Clerk I M. Robello, Justice Systems Clerk I	\$24.65 \$20.38	26.45% 38.39%	8.00				\$197 \$245	\$52 \$94	\$249 \$338
D. Sosa, Secretary II	\$20.36 \$28.51	35.87%	12.00 10.00				\$245	\$102	\$387
H. Turner, Justice Systems Clerk I	\$24.65	35.67%	5.00				\$123	\$44	\$167
B. Wicklander, Sheriff Technician	\$23.47	44.05%	10.00				\$235	\$103	\$338
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				2638				<u> </u>	
(05) Total Page: of		14	1150	\$2,637		\$2,362	\$632,171	\$139,636	\$771.808

Program 013

### **MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL**

**FORM** CAR-2

) Claimant:	County of Santa Clara	County of Santa Clara (02) Fiscal year costs were incurred:				
(03) Reimbursable	Components: Check only one box per form to	o identify the component being claimed.				
X	Compliance with Court Orders					
	Court Costs for Out-of-Jurisdiction C	ases				

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts								
(a) Employee Name, Job Classification, Activities Performed &	(b) Hourly Rate of	Benefit Rate	(c) Hours Worked/	(d) Services	(e)	(f) Travel	Salaries	(g)	Total			
Description of Expenses	Unit Cost		Quantity	& Supplies	Assets	&Training	Jaiaries	Bellella	Sal. & Bei			
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - includes translation, trial preparation, training and travel for child recovery.	*	*	*						**			
T. Blackwood, Attorney IV	\$85.82	21.77%	171.00			\$563	\$14,675	\$3,195	\$17,87			
G. Bytheway, Criminal Investigator II	\$45.21	24.14%					\$55,874	\$13,490				
P. Cardott, Criminal Investigator II	\$53.63	25.05%	795.00	a l			\$42,637	3	\$53,32			
L. Evans, Criminal Investigator II	\$56.12	22.72%	288.00				\$16,163	\$3,671	\$19,834			
L. Gomez, Legal Clerk	\$29.70	30.58%				]	\$39,798	\$12,169	\$51,96			
J. Heim, Attorney IV	\$85.82	19.18%	979.00	S .		\$111	\$84,018	\$16,119	\$100,137			
ucarotti, Criminal Investigator II	\$51.06	23.32%	1419.00	i. ]			\$72,452	\$16,896	\$89,347			
Marculescu,	\$33.61	9.15%	754.00	ļ			\$25,339	\$2,319	\$27,658			
J. Millar, Sr. Paralegal	\$35.82	32.96%	1700.00			\$600	\$60,897	\$20,070	\$80,967			
S. Mouras, Criminal Investigator II	\$53.63	29.48%	1136.00	9			\$60,925	\$17,958	\$78,884			
R. Ramirez, Criminal Investigator II	\$53.63	31.70%	169.00	1			\$9,064	\$2,873	\$11,937			
M. Schembri, Criminal Investigator II	\$53.63	23.02%	830.00				\$44,514	\$10,246	\$54,760			
J. Sylva, Attorney IV	\$85.82	25.67%	643.00			\$582	\$55,182	\$14,166	\$69,348			
J. Woodall, Criminal Investigator II	\$53.63	23.02%	1443.00				\$77,390	\$17,813	\$95,203			
Provided direct clerical or administrative support on all child abduction cases.	Į	t	į		- (							
T. Dominick, Secretary	\$30.54	40.91%	12.00				\$366	\$150	\$516			
E. Heyermann, Justice Systems Clerk	\$25.06	27.11%	60.00	ł		į	\$1,503	\$408	\$1,911			
H. Turner, Justice Systems Clerk	\$25.06	38.12%	30.00	l	j		\$752	\$287	\$1,038			
R. Fraccolli, Criminal Investigator III	\$63.32	29.40%	526.00	. 1		İ	\$33,305	\$9,793	\$43,098			
ti i i docom, ominina myoshgator m	000.02	25.4070	320.00	_	Ì		455,565	\$3,733	<b>\$10,000</b>			
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(05) Total Page: of			-7.			\$1,856	694,854		\$867,159			

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# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

				بروسين بسيارا					·
(01) Claimant: County of Santa Clara				ical year o	2002-2003				
(03) Reimbursable Components: Check only o	one box p	er form t	o identif	y the comp	onent be	ing claim	ed.		
X Compliance with Co	urt Orde	rs							
Court Costs for Out-	of Jurior	liation C							
Court Costs for Out-	or-Junst	ncuon C	,ases						
					•				
(04) Description of Expense: Complete column	ns (a) thr	ough (g)				Object	Accounts		
(a)	(b)		(c)	(d)	(e)	(1)	T	(g)	
Employee Name, Job Classification, Activities Performed &	Hourly Rate of	Benefit Rate	Hours Worked /	Services	. Fixed	Travel	Salaries	Benefits	Total
Description of Expenses	Unit Cost		Quantity	& Supplies	Assets	&Training	ļ	<b> </b>	Sal. & Bens
Reviewed case facts, obtained evidence, located missing children and provided escort for									Ì
victims/children upon return - includes translation,									
trial preparation, training and travel for child				·				1	
recovery. G. Bytheway, Criminal Investigator II	\$50.30	23.56%	1624.00			\$3,140	\$81,687	\$19,243	\$100,930
P. Cardott, Criminal Investigator II	\$51.29	25.14%		}		\$1,795			\$107,383
Evans, Criminal Investigator II J. Lucarotti, Criminal Investigator II	\$56.82 \$54.29	22.72% 23.22%				642	\$82,105 \$74,601	4 ' '	\$100,762 \$91,922
J. Millar, Sr. Paralegal	\$40.99	32.10%		1		\$12	\$64,770	4	\$85,563
M. Schembri, Criminal Investigator II	\$54.29	33.60%	1098.00			\$3,482			\$79,645
' ^vlva, Attorney IV eidner, Legal Clerk	\$93.96 \$26.92	17.16% 37.18%	1631.00 1808.00	ł	•		\$153,249 \$48,671	\$26,290 \$18,098	\$179,539 \$66,770
3. Ortiz, Sheriff Technician	\$23.66	64.53%	74.50				\$40,071	\$1,138	\$2,901
M. Wong, Legal Clerk	\$30.80	59.82%	1.00				\$31	\$18	\$49
3. Alvarado, Legal Secretary	\$31.85	52.24%	1.00	j			\$32 \$32	\$17	\$48 \$43
M. Sepulveda, Legal Secretary F. Almason, Criminal Investigator II	\$31.85 \$54.29	33.45% 30.96%	1.00 0.50				\$32 \$27	\$11 \$8	\$43 \$36
M. Hatcher, Criminal Investigator III	\$56.82	46.33%	7.00				\$398	\$184	\$582
Provided direct clerical or administrative support on				į					
ili child abduction cases. E. Heyermann, Justice Systems Clerk	\$25,99	36.36%	34.00	1			\$884	<b>\$</b> 321	\$1,205
i. Turner, Justice Systems Clerk	\$25.99	38.85%	26.00	ı			\$676	\$263	\$938
R. Fracoli, Criminal Investigator III	\$64.10	29.26%	436.00				\$27,947	\$8,177	\$36,124
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15) Total Page: of						\$8,429	\$682,296	\$172,143	\$854,439
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# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

(01) Claimant: County of Santa Clara	(02) Fis	ical year c	2003-2004						
(03) Reimbursable Components: Check only of	ne box po	er form to	identify	the comp	onent be	ing claim	ed.		
X Compliance with Co	urt Order	<b>'</b>							
Court Costs for Out-	of-Jurisd	iction C	ases						
(04) Description of Expense: Complete column	ns (a) thro	ugh (g)				Object	Accounts	<del></del>	
(a)	(b)	Damage	(c)	(d)	(e)	<b>(f)</b>	Ţ	(g)	
Employee Name, Job Classification, Activities Performed &	Hourty Rate of	Benefit Rate	Worked /	Services	Fixed	Travel	Salaries	Benefits	Total
Description of Expenses  Reviewed case facts, obtained evidence, located	Unit Cost	<del> </del>	Quantity	& Supplies	Assets	&Training		<del> </del>	Sal. & Ber
missing children and provided escort for victims/children upon return - includes translation,						1			
trial preparation, training and travel for child	<b>.</b>		·.						
recovery. G. Bytheway, Criminal Investigator II	\$54.98	34.34%	1150.00			\$2,070	\$63,232	\$21,714	\$84,94
P. Cardott, Criminal Investigator II L. Evans, Criminal Investigator II	\$27.49 \$56.42	37.23% 26.97%				\$8,996 \$3,299		\$14,954 \$24,217	\$55,119 \$114,009
J. Lucarotti, Criminal Investigator II	7 V#	20.07,70	1001.00		-	\$9		46.4,6.1	<b>V114,00</b>
K. McFarlane, Criminal Investigator M. Schembri, Criminal Investigator II	\$54.98	36.50%	585.50			\$747	<b>\$32,193</b>	\$11,751	\$43,944
' Sylva, Attorney IV ortiz, Investigative Assistant	\$97.64 \$27.77	18.39% 51.02%	1624.50 11.00			<b>\$</b> 691	\$158,616 \$305	\$29,170 \$156	\$187,786 \$461
M. Gallardo, Sr. Paralegal	\$42.97	36.13%	1359.50			4091	<b>\$58,412</b>	\$21,104	\$79,517
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(05) Total Page: of	<u>.</u>					\$15,811	\$442,717	\$123,065	\$565,782
Revised 10/99							l.	Chapte	r 1399/76

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# MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL

FORM CAR-2

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(01) Claimant: County of Santa Clara			(02) Fla	cal year c	osts we	re incurre	d:	2004-2	005	
(03) Reimbursable Components: Check only o	ne box pe	r form to	identify	the compo	onent be	ing claim	ed.			
X Compliance with Co	urt Order	8								
Court Costs for Out-	of-Jurisdi	iction Ca	1505							
· · · · · · · · · · · · · · · · · · ·										
(04) Description of Expense: Complete column	ns (a) thro	ugh (g)			<del></del>	Object	Accounts			
(a) Employee Name, Job Classification,	(b) Hourly	Benefit	(c) Hours	(d)	(0)	<b>(f)</b>		(9)		
Activities Performed &  Description of Expenses	Rate of Unit Cost	Rate	Worked / Quantity	Services & Supplies	Fixed Assets	Travel &Training	Salaries	Benefits	Total Sal. & Bens	
Reviewed case facts, obtained evidence, located			Committee	и саррава	7.9000					
missing children and provided escort for victims/children upon return - includes translation, trial preparation, training and travel for child				· · · · · · · · · · · · · · · · · · ·	<b></b>		<b></b>			
recovery. Glenn Bytheway, Criminal Investigator II	\$55.23	29.90%	618.25			\$6,304	, ,		\$44,356	
Patrice Cardott, Criminal Investigator II Linda Evans, Criminal Investigator II	\$57.39 \$61.03	31.45% 30.86%	472.00 385.70		•	\$1,531 \$6,297		\$8,519 \$7,264	\$35,607 \$30,803	
Randy Brown, Criminal Invetigator II Denise Orocchi, Criminal Investigator II	\$80.06 \$54.54	35.35% 32.39%	165.00 4.00		i	\$32 \$185		\$3,503 \$71	\$13,413 \$289	
rk Yates, Criminal Investigator II	\$57.39 \$120.38	29.63% 20.04%	108.00 626.75			\$16 \$328		\$1,837 \$15,120	\$8,035 \$90,568	
viartha Gallardo, Sr. Paralegal	\$43.57	29.65%	555.50			\$100	\$24,203	\$7,176	\$31,379	
Patty Weidner, Legal Clerk Rosalie Ramirez, Criminal investigator II	\$32,61	31.29%	398.65			\$27	\$13,000	\$4,068	\$17,068	
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(05) Total Page: of						\$14,820	\$213,751	\$57,767	\$271,518	

#### **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On December 23, 2014, I served the:

#### **SCO Comments on IRC**

Child Abduction and Recovery Program, 08-4237-I-02

Civil Code Section 4600.1 (Repealed and added as Family Code Sections 3060-3064); Penal Code Section 278 & 278.5 (Repealed and added as Penal Code Sections 277, 278 & 278.5); Welfare and Institutions Code Sec. 11478.5 (Repealed and added as Family Code Section 17506)

Fiscal Years: 1999-2000; 2000-2001; 2001-2002

Santa Clara County, 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 December 23, 2014 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates 980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

12/23/2014 Mailing List

## **COMMISSION ON STATE MANDATES**

### **Mailing List**

**Last Updated:** 11/19/14

**Claim Number:** 08-4237-I-02

Matter: Child Abduction and Recovery Program

Claimant: County of Santa Clara

#### 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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#### **Claimant Representative**

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#### Dennis Speciale, State Controller's Office

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Phone: (916) 324-0254 DSpeciale@sco.ca.gov



**Exhibit D** 

RECEIVED

December 31, 2014

Commission on
State Mandates

LATE FILING

December 30, 2014

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

Re: Incorrect Reduction Claim (IRC)

Child Abduction and Recovery, 12-4237-I-03
Family Code Section 3060-3064, 3130-3134.5, 3408, 3411, and 3421
Penal Code Sections 277, 278, and 278.5
Welfare and Institutions Code Section 11478.5
Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007
Santa Clara County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC previously filed on December 22, 2014. This revised filing replaces pdf-format pages 146 through 150, as those pages were not legible. Although the revised pages are not Bates stamped (pages 357 through 361), they are the same documents previously filed.

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

Sincerely,

JIM L. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

### RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY SANTA CLARA COUNTY

### **Child Abduction and Recovery Program**

### **Table of Contents**

<u>Description</u>	<u>Page</u>
SCO Response to County Comments	
Declaration	Tab 1
State Controller's Office Analysis and Response	Tab 2
General Claiming Instructions, Section 7, subdivision A (updated October 2007)	Tab 3
Letter from Santa Clara County to State Controller's Office—January 11, 2006	Tab 4
FY 2006-07 Summary Hours and Monthly Time Logs	Tab 5
County Time Study Documents, pages 244 through 366	Tab 6
Letter from Santa Clara County to State Controller's Office—June 17, 2008	Tab 7
Attachment – County Comments	
Note: References to Exhibits relate to the county's IRC filed on November 29, 2012, as fol	lows:
• Exhibit A – PDF page 15	
• Exhibit B – PDF page 44	
• Exhibit C – PDF page 53	
• Exhibit D – PDF page 62	
• Exhibit E – PDF page 78	
• Exhibit F – PDF page 90	
• Exhibit G – PDF page 94	
• Exhibit H – PDF page 98	
• Exhibit I – PDF page 105	
• Exhibit J – PDF page 110	
• Exhibit K – PDF page 113	
• Exhibit L – PDF page 114	

# Tab 1

1	<b>OFFICE OF THE STATE CONTROLLER</b> 300 Capitol Mall, Suite 1850							
2	Sacramento, CA 94250 Telephone No.: (916) 445-6854							
3	Telephone (vo.: (910) +13 003 1							
4	BEFORE THE							
5	COMMISSION ON STATE MANDATES							
6	STATE OF CALIFORNIA							
. 7								
8								
9		No.: IRC 12-4237-I-03						
10	INCORRECT REDUCTION CLAIM (IRC) ON:	110 IXO 12 1237 1 03						
11	Child Abduction and Recovery Program  AFFIDAVIT OF BUREAU CHIEF							
12	Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of							
13	1996							
14	SANTA CLARA COUNTY, Claimant							
15								
16	I, Jim L. Spano, make the following declaration	ons:						
17	1) I am a employee of the State Controller's	Office (SCO) and am over the age of 18 years.						
18	2) I am currently employed as a bureau chief							
19	Before that, I was employed as an audit m	anager for two years and three months.						
20	3) I am a California Certified Public Accoun	tant.						
21	4) I reviewed the work performed by the SC	O auditor.						
22	5) Any attached copies of records are true co							
23	County or retained at our place of busines	S.						
24	<ol> <li>The records include claims for reimburser documentation, explanatory letters, or other</li> </ol>	nent, along with any attached supporting er documents relating to the above-entitled						
25	Incorrect Reduction Claim.	<del>-</del>						
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7) A field audit of the claims for fiscal year (FY) 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07 commenced on May 13, 2008, and ended on September 16, 2009.
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: <u>December</u> 22,20/4

#### OFFICE OF THE STATE CONTROLLER

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 SANTA CLARA COUNTY

For Fiscal Year (FY) 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07

# Child Abduction and Recovery Program Chapter 1399, Statutes of 1976; Chapter 162, Statues of 1992; and Chapter 988, Statutes of 1996

#### **SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Santa Clara County submitted on November 29, 2012. The SCO audited the county's claims for costs of the legislatively mandated Child Abduction and Recovery Program for the period of July 1, 2003, through June 30, 2007. The SCO issued its final report on December 4, 2009 (Exhibit A).

The county submitted reimbursement claims totaling \$2,480,334—\$720,209 for fiscal year (FY) 2003-04 (**Exhibit E**), \$353,023 for FY 2004-05 (**Exhibit F**), \$656,832 for FY 2005-06 (**Exhibit G**), and \$750,270 for FY 2006-07 (**Exhibit H**). Subsequently, the SCO audited these claims and determined that \$2,183,602 is allowable and \$296,732 is unallowable. The county claimed unallowable salaries, benefits, and indirect costs because it overstated employees' productive hourly rates and claimed unsupported costs.

The following table summarizes the audit results:

Cost Elements		Actual Costs Claimed		Allowable per Audit		Audit Adjustment	
July 1, 2003, through June 30, 2004							
Direct costs: Salaries Benefits Travel and training	\$	442,717 123,065 15,811	\$	329,367 88,419 15,811	\$	(113,350) (34,646)	
Total direct costs Indirect costs	4	581,593 138,616	ente de com	433,597 102,357	_	(147,996) (36,259)	
Total program costs Less amount paid by the State 1	<u>\$</u>	720,209		535,954	<u>\$</u>	(184,255)	
Allowable costs claimed in excess of (less than) amount pa	aid		\$	535,954			

Cost Elements	A —	Actual Costs Claimed		Allowable per Audit	Audit Adjustment		
July 1, 2004, through June 30, 2005							
Direct costs: Salaries Benefits Travel and training	\$	213,751 57,767 14,820	\$	392,461 125,054 21,233	\$	178,710 67,287 6,413	
Total direct costs Indirect costs		286,338 66,685		538,748 127,102		252,410 60,417	
Total direct and indirect costs Less allowable costs that exceed costs claimed ²		353,023	_	665,850 (312,827)		312,827 (312,827)	
Total program costs Less amount paid by the State ¹	<u>\$</u>	353,023	_	353,023 (353,023)	<u>\$</u>		
Allowable costs claimed in excess of (less than) amount pai	id		<u>\$</u>				
July 1, 2005, through June 30, 2006  Direct costs: Salaries Benefits Travel and training	\$	362,577 165,923 7,200	\$	333,788 152,749 7,200	\$	(28,789) (13,174)	
Total direct costs Indirect costs		535,700 121,132		493,737 111,514		(41,963) (9,618)	
Total program costs Less amount paid by the State 1	<u>\$</u>	656,832		605,251 (605,251)	<u>\$</u>	(51,581)	
Allowable costs claimed in excess of (less than) amount pair	d		<u>\$</u>				
July 1, 2006, through June 30, 2007							
Direct costs: Salaries Benefits Services and supplies Travel and training	\$	410,209 201,314 368 1,887	\$	376,817 184,922 368 1,887	\$	(33,392) (16,392) —	
Total direct costs Indirect costs		613,778 136,492		563,994 125,380		(49,784) (11,112)	
Total program costs Less amount paid by the State ¹	<u>\$</u>	750,270	_	689,374 (689,374)	<u>\$</u>	(60,896)	
Allowable costs claimed in excess of (less than) amount pai	d		<u>\$</u>				

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
Summary: July 1, 2003, through June 30, 2007			
Direct costs:			
Salaries	\$ 1,429,254	\$ 1,432,433	\$ 3,179
Benefits	548,069	551,144	3,075
Services and supplies	368	368	-
Travel and training	39,718	46,131	6,413
Total direct costs	2,017,409	2,030,076	12,667
Indirect costs	462,925	466,353	3,428
Total direct and indirect costs	2,480,334	2,496,429	16,095
Less allowable costs that exceed costs claimed		(312,827)	(312,827)
Total program costs	\$ 2,480,334	2,183,602	\$ (296,732)
Less amount paid by the State		(1,647,648)	*
Allowable costs claimed in excess of (less than) amount paid	d	\$ 535,954	

¹ Payment information current as of November 19, 2014.

#### I. CHILD ABDUCTION AND RECOVERY PROGRAM CRITERIA

#### Parameters and Guidelines – August 26, 1999

On August 26, 1999, the Commission on State Mandates (Commission) adopted amended parameters and guidelines for Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996 (Exhibit B). These parameters and guidelines are applicable to the county's FY 2003-04 and FY 2004-05 claims.

Section IV, Period of Reimbursement, requires that the county claim actual costs. It states, in part:

#### IV. Claim Preparation

Actual costs [emphasis added] for one fiscal year should be included in each claim.

Section VI, Non-Reimbursable Costs, identifies costs that are not reimbursable under the mandated program. It states:

#### VI. Non-Reimbursable Costs

Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

Government Code section 17561 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2004-05.

Section VII, Claim Preparation and Submission, identifies claim preparation requirements. It states, in part:

#### VII. Claim Preparation and Submission

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V of this document.

#### A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

#### 1. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function [emphasis added], the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study [emphasis added].

Section VIII, Supporting Data, identifies supporting documentation requirements:

#### VIII. Supporting Data

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs.

#### Parameters and Guidelines - October 30, 2009

On October 30, 2009, the Commission adopted amended parameters and guidelines for the Child Abduction and Recovery Program. These parameters and guidelines are applicable to the county's FY 2005-06 and FY 2006-07 claims.

Section V, Reimbursable Costs, requires the county to claim actual costs. It states, in part:

#### V. Reimbursable Costs

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed [emphasis added]. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. . . .

Section VI, Non-Reimbursable Costs, and Section VII, Claim Preparation and Submission are consistent with the amended parameters and guidelines adopted on August 26, 1999.

#### **SCO Claiming Instructions**

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The October 2007 general claiming instructions, Section 7, subdivision a

(Tab 3), provide instructions for calculating productive hourly rates. The October 2007 claiming instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the county filed its FY 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07 mandated cost claims. The SCO issued Child Abduction and Recovery Program claiming instructions in October 1999 and amended the claiming instructions in September 2003.

# II. THE COUNTY UNDERSTATED COUNTYWIDE AVERAGE ANNUAL PRODUCTIVE HOURS USED TO CALCULATE PRODUCTIVE HOURLY WAGE RATES

#### **Issue**

The county's IRC contests Finding 1 in the SCO's final audit report issued December 4, 2009. The SCO concluded that the county overstated employee productive hourly wage rates because it understated countywide average annual productive hours. The unallowable salaries and benefits total \$159,137 (\$45,260 for FY 2003-04, \$22,130 for FY 2004-05, \$41,963 for FY 2005-06, and \$49,784 for FY 2006-07). The related indirect costs total \$37,254. The county believes that it correctly calculated its countywide average annual productive hours.

#### **SCO Analysis:**

The county incorrectly calculated countywide average annual productive hours because it deducted hours applicable to authorized employee break time and training.

The county deducted hours applicable to break time based on authorized break time rather than actual break time taken. Furthermore, the county's accounting system did not accurately account for break time taken, did not adjust for employees who worked less than 8-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities during the audit period.

The county deducted training time based on hours identified by a separate training code in the county's payroll system. However, the county did not provide documentation substantiating the training hours that it deducted. In addition, the deducted training hours included training that benefited specific programs or employee classifications.

#### County's Response

# A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$196,391. This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and complied with the SCO's Claiming Instructions . . . .

## 1. The County's Productive Hourly Rate Computation Complies With The SCO-Issued General Claiming Instructions.

The computation of an annual productive hourly rate used by the County removes non-productive time spent on authorized breaks and training. The resulting total countywide annual productive hours of 1,561 for FY 03-04, 1,545 for FY 04-05, 1,544 for FY 05-06, and 1,537 for FY 06-07 are the bases for the annual productive hourly rate used in the County's claim.

In the audit report, the SCO relied upon the Mandated Cost Manual for Local Agencies with regard to the productive hourly rate computation. To support its argument that the County's rate was improper, the SCO cited the following text from the Manual:

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800* hours to compute the productive hourly rate.
  - * 1,800 annual productive hours include:
    - Paid holidays
    - Vacation earned
    - Sick leave taken
    - Informal time off
    - Jury duty
    - Military leave taken³

Relying on this section, the SCO argued that the County's figures of 1,561 for FY 03-04, 1,545 for FY 04-05, 1,544 for FY 05-06, and 1,537 for FY 06-07 productive hours were incorrect and that a figure of 1,800 hours should have been used. However, the SCO omitted relevant portions of the Manual which provide that the productive hourly rate can be calculated in three different ways.

A full reading of the Manual indicates that using 1,800 hours is not the only approved approach. As set forth above, the Manual clearly states that use of countywide average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual as issued. The County cannot and should not be penalized for using an approved methodology.

To date, the SCO has not been able to cite one reference as to why the County's approach for calculating its annual productive hours is improper.

### 2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The County submits, on average, 25 to 30 S.B. 90 claims annually. As these claims are prepared by numerous County departments and staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation . . .

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. This methodology ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used required break times and required training times rather than actual times spent on these activities. This argument lacks merit for the following reasons.

Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor – Determine a Productive Hourly Rate (revised version 9/01) (Emphasis added).

The Child Abduction Unit employees whose time is the subject of this claim are non-exempt workers who are legally entitles to take two fifteen minute break periods per day. Presumably, these employees took these breaks. The presumption that these breaks were taken is no different from the presumption that paid holidays, which are specifically set forth as properly included in the calculation by the SCO, were also taken. Instead of making this presumption, the SCO would have the County employ a clock-in, clock-out system for breaks to ensure that the break times do not actually add up to 28 or 32 minutes daily. Such an expenditure of time and costs is unwarranted in light of the statistically invalid difference that may be found between actual break time and the required break time. The SCO also raised the issue of whether the County removed break times from the employee hours it charged to the mandated program. It is evident from the time studies that break times were not included in the hours charged to the program. (See e.g., Exhibit L, Nov. 17, 2004 Child Abduction Time Study Worksheet of Bytheway, p. 193 (showing break times marked in non-mandated category).)

With respect to training hours, for fiscal years 2002-2003 and beyond, the County used *actual* training hours in calculating its productive hourly rates.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions.⁴ The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation of countywide productive hours were provided to the SCO during the state audit.

Further, as shown in the letter of December 27, 2001, from the County Controller to the State Controller's Office, the State was notified years ago that the County was electing to use the productive hourly rate methodology authorized by the State-mandated claiming procedures. A true and correct copy of this letter is attached hereto as Exhibit J and is incorporated herein by reference. The County reported that the switch to a countywide methodology for the calculation of average productive hours per position would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 50 claims were submitted and accepted during 2002 and 2003 using this methodology. Furthermore, the State Controller has accepted the County's use of the countywide productive hours methodology for state mandated claims as evidenced by an e-mail from Jim Spano dated February 6, 2004, a true and correct copy of which is attached hereto as Exhibit K and is incorporated herein by reference.

#### SCO's Comment

The county states that our final audit report failed to acknowledge the alternative methodologies available to calculate productive hourly wage rates. In the conclusion to its IRC, the county also states that it is being "forced to utilize an 1,800 hour standard." We agree that the SCO's mandated cost manual allows the county to calculate productive hourly wage rates using countywide average annual productive hours. We did not adjust the county's annual productive hours to the 1,800 hour alternative provided in the SCO's claiming instructions; therefore, the county's comments regarding that methodology are irrelevant. The county has not been "penalized" for using an approved methodology. We disagree that the county's calculation fully complies with the claiming instructions and the program's parameters and guidelines. Our audit report explains why the county's calculation is improper.

⁴ Mandated Cost Manual for Local Agencies, Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor – Determine a Productive Hourly Rate (revised version 9/01).

The county states, "In response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation." The SCO has issued two final audit reports for the county's Child Abduction and Recovery Program and several final audit reports for the county's other mandated cost programs. The county did not specify the final audit report that it referenced and did not identify what adjustments it made. Therefore, we cannot respond to the county's comment.

The county's response fails to address the primary audit issues. The county presents an argument that "the SCO would have the County employ a clock-in, clock-out system for breaks." Our audit report includes no such suggestion.

The county deducted authorized break time rather than actual break time taken. The county states that employees presumably took authorized breaks and states, "The presumption that these breaks were taken is no different from the presumption that paid holidays. . . . were also taken." We disagree. Employees do not report any hours worked during paid holidays. Conversely, the mere fact that employees are *authorized* to take break time is not evidence that employees actually took break time. In any case, it is irrelevant whether the county has correctly presumed that all employees take all authorized break time. The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked (or similar daily limits for employees who worked alternative work schedules) or otherwise reflect actual break time taken. In its letter dated January 11, 2006 (Tab 4, page 3), the county stated that it "directed all employees to limit daily reporting of hours worked to 7.5 hours when preparing SB 90 claims. . . . [emphasis added]" Therefore, the county admits that it did not apply the reporting policy consistently among all county employees. Instead, the county's policy was directed to only those employees who reported hours for mandated cost claims.

Regarding training hours deducted, the county should not deduct training time either that benefits specific departments or training common to all departments when calculating the countywide productive hours. The county is indirectly claiming reimbursement for ineligible training time by excluding training hours from the county's annual productive hours calculation. Training specifically related to the mandated program is eligible for reimbursement only if it is specifically identified in the parameters and guidelines as a reimbursable activity. In that case, the mandate-related training should be claimed as a direct cost to the mandated program. The same applies to meeting hours deducted by the county.

In addition, actual employee time records show that the county did not enforce its stated policy even for mandate-related employees. The county submitted a "2007 Child Abduction Summary Hours" worksheet and employee monthly time logs to support actual mandate-related time claimed (**Tab 5**). The "reimbursable hours worked" shown on the monthly time logs are carried forward to the "2007 Child Abduction Summary Hours" worksheet, which in turn agrees with the county's FY 2006-07 mandated cost claim. These documents show that employees charged all daily hours worked to mandated and non-mandated program activities; i.e., no time was identified as break time.

The July 2006 monthly time log for employee Martha Gallardo (**Tab 5**) shows that she charged all eight hours worked to mandate-related program activities on the 6th, 10th, 11th, and 19th of the month. For the remaining dates, the time log identifies non-reimbursable hours worked ranging from one to four hours; however, all of these non-reimbursable hours are identified as time worked on specific non-reimbursable cases. None of the non-reimbursable hours are attributable to break time.

Similarly, the September 2006 monthly time log for employee Kirk Yates (**Tab 5**) shows that he charged all ten hours worked to program activities on the 7th and 27th of the month. This time log also identifies non-reimbursable hours worked ranging from one to four hours on other dates. All of these non-reimbursable hours are identified as time worked on specific non-reimbursable cases; none of the non-reimbursable hours are attributable to break time.

In addition, the December 2006 monthly time log for employee Elizabeth Sanchez (**Tab 5**) shows that she charged all eight hours worked to mandate-related program activities on most dates during the month. For those dates that the employee identified non-reimbursable hours worked, all non-reimbursable time was identified as time spent providing bilingual translation services to the department.

County employees performed both mandate-related and non-mandate-related activities. The county cited one time study worksheet that purportedly shows that county employees reported break time separately from mandate-related and non-mandate-related time worked. The county's time study worksheets identified five categories in which employees reported their daily time. Categories one through four were mandate-related activities. Category five was identified as "non-abduction related." The time study worksheets did not include a category for employees to separately report break time.

The time study worksheet that the county cited (Exhibit L, page 193) included two notations adjacent to a portion of the time charged to category five. The county states that these notations signify break time reported. However, the county failed to acknowledge that many other time study worksheets do not identify break time separately from time worked. For example, Martha Gallardo's time study worksheets for November 18 and 19, 2004 (Exhibit L, pages 216 and 217), identify all hours worked as mandate-related. These hours were carried forward to the employee's Time Study Weekly Individual Totals worksheet (Exhibit L, page 188). Similarly, employee Julianne Sylva's time study worksheets for November 15 and 16, 2004 (Exhibit L, pages 219 and 220), identify all hours worked as mandate-related. These hours were carried forward to the employee's Time Study Weekly Individual Totals worksheet (Exhibit L, page 218) and to the Time Study Weekly Team Totals worksheet (Exhibit L, page 188).

Duplicate reimbursed hours result when employees charge all daily hours worked to program activities, yet the county identifies 0.5 hours daily as nonproductive time in its calculation of countywide average annual productive hours.

Regarding training hours deducted, the county's Incorrect Reduction Claim did not provide any arguments or documentation to support the adjustment to the county's calculation of countywide annual average productive hours. Our final audit report (Exhibit A) explains why the deduction is inappropriate. In addition to our arguments presented in the final audit report, we noted that the program's parameters and guidelines (Exhibits B and C) identify the training that is reimbursable under the mandated program. The reimbursable training is limited to "The cost of training an employee to perform the mandated activities. . . ." This is the only training reimbursable under the mandated program. The county's own time study plan (Exhibit L) indicates that the county charges mandate-related training time as mandate-related hours worked on its mandated cost claims. However, by including a training hour adjustment to its productive hourly rate calculation, the county would be inappropriately reimbursed for non-mandate-related training.

The SCO's claiming instructions do not identify training and authorized break time as deductions from total hours for calculating productive hours. The county cannot infer that the SCO accepted its methodology simply because the county notified the SCO of its methodology on December 27, 2001. In addition, the county states that the SCO accepted claims that the county submitted using this

methodology in 2002 and 2003. This statement is inaccurate. We audited other county mandated programs and reported this issue in those audit reports. The additional programs audited are: Domestic Violence Treatment Services, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Open Meetings Act, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Sexually Violent Predators, July 1, 1998, through June 30, 2001, report issued July 30, 2004; and Absentee Ballots, July 1, 2000, through June 30, 2003, report issued June 30, 2005.

Furthermore, the county erroneously implies that the SCO accepted the county's methodology in an e-mail from the SCO dated February 6, 2004 (Exhibit K). While the SCO agreed with the concept of countywide average annual productive hours, the SCO did not concur with the specific methodology presented. The SCO's e-mail states:

The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandated and nonmandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes guidelines for preparing mandated cost claims, does not identify the time spent on training and authorized breaks as deductions (excludable components) from total hours when computing productive hours. However, if a county chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit period include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

# III. THE COUNTY OVERSTATED AND UNDERSTATED ALLOWABLE SALARIES, BENEFITS, AND INDIRECT COSTS

#### **Issue**

The county's IRC contests Finding 2 in the SCO's final audit report issued December 4, 2009. The SCO concluded that the county overstated FY 2003-04 allowable costs by \$136,424 and understated FY 2004-05 allowable costs by \$249,127. The related indirect costs are understated by \$27,762. There was no reduction of claimed costs for FY 2004-05.

#### **SCO Analysis:**

For FY 2003-04, the county did not support costs claimed with source documents that show the evidence of and the validity of such costs. The county supported claimed costs by extrapolating an 18-day time study for the entire fiscal year. The time study results were not representative of the audit period (**Tab 6**). As a result, we extrapolated actual hours the county documented during the period of January through June 2005 and concluded that FY 2003-04 hours claimed were overstated.

For FY 2004-05, the county claimed only those hours documented by employee time records during January through June 2005. We extrapolated the actual hours that the county documented during that time period to allow additional mandate-related costs for the period of July through December 2004.

#### County's Response

The audit report alleges that the application of the time study conducted during the November 15, 2004, through December 10, 2004, period to the fiscal year 2003-04 claim was improper because the time study was not representative. A true and correct copy of this time study plan and results are attached hereto as Exhibit L.... [emphasis added].

The time study undertaken by the County provided a reliable measure of the time needed to perform the mandated activities. The time study relied on contemporaneous documentation of mandated and non-mandated activities to provide a full accounting of time; it covered four weeks that corresponded with pay periods to assure that the time study documentation could be checked back against payroll information; it was done in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year; and all employees performing mandated activities participated to eliminate any errors that could have occurred due to small sample size or extrapolation. Moreover, because the activities related to the program are not seasonal and have not changed appreciably over time, the November-December 2004 time study is a reliable indicator of the time spent on the same activities during the claiming period in question.

The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully applied its own standard. The time study was conducted closer to the claim period than the alternative method used by the SCO and thus is the more reliable of the two measures.

#### SCO's Comment

The county states that it attached a true and correct copy of its time study results as part of its Incorrect Reduction Claim. We disagree; the county omitted a significant portion of the time study results. The omitted pages (identified as pages 244 through 366) are included as part of the SCO's response (Tab 6).

The county's comments address only FY 2003-04. The primary issue is which source documentation is appropriate to support mandated-related costs claimed: (1) the county's time study conducted from November 15, 2004, through December 10, 2004; or (2) employee monthly time logs prepared during the period January 1, 2005, through June 30, 2005.

We concluded that the county's time study was invalid because (1) the time period studied was not representative of either FY 2003-04 or FY 2004-05; and (2) the extrapolated time study results were not representative of FY 2003-04.

The county's time study was not representative of a fiscal year because it covered a period of only 18 workdays. During the week of Thanksgiving, time-studied employees worked fewer hours and three of the nine employees did not work at all. Nevertheless, the county believes that the time study period is representative because "the activities related to the program are not seasonal and have not changed appreciably over time" and because "the time study was conducted closer to the claim period that the alternative method used by the SCO." We disagree. County employees maintained actual timesheets for the period of January 1, 2005, through June 30, 2005. During that time, employees documented monthly mandate-related time between 440.5 hours and 662.5 hours, a variance of 50%. The significant variance between months shows that a time study period of 18 workdays is not reasonably representative of a fiscal year. Regarding the timing of the time study, we noted that the 18-workday

time study was conducted only 22 days before the 6-month period of actual time records that the SCO used to calculate allowable costs for FY 2003-04. The difference in proximity to FY 2003-04 between the two methods is negligible and immaterial. The difference is also outweighed by the precision of a six-month analysis versus an 18-workday analysis.

The time study results are not representative of FY 2003-04 not only because of the insufficient time study period, but also because the county extrapolated the time study results in a manner that was inconsistent with the county's FY 2003-04 mandated cost claim. The county claimed 7,783 mandate-related hours attributable to seven employees for FY 2003-04 (Exhibit E). In its letter dated June 17, 2008 (Tab 7), the county extrapolated its time study results. The county calculated 8,274.5 mandate-related hours attributable to nine employees, which it believes supports the 7,783 hours claimed for FY 2003-04. However, the time study included Lieutenant Bob Fracolli and Legal Clerk Patty Weidner. These two employees and employee classifications were not included in the county's FY 2003-04 claim. The county's extrapolated time study results for the remaining seven employees, consistent with the number of employees claimed in FY 2003-04, totals only 6,646.25 hours.

#### IV. CONCLUSION

The State Controller's Office audited Santa Clara County's claims for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2003, through June 30, 2007. The county claimed \$2,480,334 for the mandated program. Our audit disclosed that \$2,183,602 is allowable and \$296,732 is unallowable. The costs are unallowable because the county overstated productive hourly wage rates and claimed unsupported employee hours.

The Commission should find that: (1) the SCO correctly reduced the county's FY 2003-04 claim by \$184,255; (2) the SCO correctly reduced the county's FY 2005-06 claim by \$51,581; and (3) the SCO correctly reduced the county's FY 2006-07 claim by \$60,896.

#### V. 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 <u>Jecenher</u> 22,3014 at Sacramento, California, by:

Jim L. Spano, Chief

Mandated Cost Audits Bureau

Division of Audits

State Controller's Office

# Tab 3

#### 7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

#### (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 a productive hourly rate:

#### (a) Productive Hourly Rate Options

A local agency may use one of the following methods to compute productive hourly rates:

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

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

- * 1,800 annual productive hours excludes the following employee time:
- o Paid holidays
- o Vacation earned
- o Sick leave taken
- o Informal time off
- o Jury duty
- o Military leave taken.

#### (b) Compute a Productive Hourly Rate

Compute a productive hourly rate for salaried employees to include actual fringe benefit
costs. The methodology for converting a salary to a productive hourly rate is to
compute the employee's annual salary and fringe benefits and divide by the annual
productive hours.

Table 1: Productive Hourly Rate, Annual Salary + Benefits Method

Formula:	Description:
[(EAS + Benefits) ÷ APH] = PHR	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
[(\$26,000 + \$8,099)] + 1,800 hrs = 18.94	PHR = Productive Hourly Rate

As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.

# Tab 4

#### County of Santa Clara

Finance Agency
Controller-Treasurer Department
County Government Center
70 West Hedding Street, East Wing, 2nd Floor
San Jose, California 951 10-1705
(408) 299-5200 FAX (408) 289-8629



DATE:

January 11, 2006

TO:

Jim L. Spano

Chief, Compliance Audits Bureau,

State Controller's Office, Division of audits,

Post Office Box 942850, Sacramento, CA 94250-5874

FROM:

RE:

David G. Elledge

Controller-Treasurer

SB90 Mandate - Child Abduction and Recovery Program -

Draft audit report

#### Summary

Thank you for the audit report on the SB90 State Mandated Costs claim of the Child Abduction and Recovery Program. We agree to all the findings mentioned in the report except as annotated below. We request your reconsideration of the disputed audit findings in light of our reply and request the State Controller's Office to rework the numbers in the report, accordingly.

airly Elles

#### FINDING 1- Overstated salary, benefit, and related indirect cost

#### Response to calculation of Countywide Productive hour rates

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program states: -

<u>Audit</u>: In calculating the countywide productive hours, the county included unallowable deductions for training and authorized break time. The county deducted estimated training time based on hours required by employee's bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended.

Response: We would like to point out an anomaly in the above argument. The first part of the paragraph mentions that the training and authorized break time are both unallowable whereas the second part of the paragraph states that the County deducted training time pertaining to required licensure/certification rather than actual training hours. Therefore, the State has determined that the exclusion of training time from

Board of Supervisors: Donald F. Gage, Blanca Alvarado, Pele McHugh, James T. Beall, Jr., Liz Kniss County Executive: Peter Kuttas, Jr. productive hours is appropriate and allowable, as long as the exclusion is documented based on actual training hours received. The comments proceed further to state that the County deducted <u>authorized break time</u> rather than <u>actual break time</u> taken. Therefore, as with training time, the State has agreed that the exclusion of actual break-time from the calculation of productive hours is allowable.

The issue therefore boils down to the State audit acceptance of the Countywide productive hours as a valid policy so long as both the training hours and break time are based on actual. We proceed to answer these two specific points as below:

#### Training Time

The County first implemented the countywide calculation of productive hours in FY 2000-01. Claims filed for this fiscal year were based on calculations that included training time received by employees as reported by County departments, based on collective bargaining agreements or rosters related to actual training sessions that were conducted. For all subsequent fiscal years, the County has modified the automated payroll system to capture actual hours of training by individual employee for all County departments. Subsequent actual training time hours recorded in the later years do clearly indicate and substantiate that there is not much of a variation between the data based on collective bargaining agreements and actual recorded by a new system. We brought this to the notice of the State auditors during discussion. We therefore suggest that the training hours excluded in the calculation of Countywide Productive hour policy be accepted by the audit and this audit point dropped.

Regarding the second issue on training time of the audit points above-

"the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments,

We would like to point out that the Countywide Productive hour policy as allowed by the claiming instructions is not department specific but County specific and as such the calculation will have to be based on employee specifications of all departments only and not based on the specific department. Therefore we reiterate that our countywide productive hour policy satisfies the State Controller claiming instructions and we request the audit to drop this point.

#### **Break Time**

Break time was similarly calculated, based on requirements of collective bargaining agreements and State law. The issue now raised by the audit is recording of actual break time and this issue was amply dealt by us in our earlier responses to State Audit reports on other SB90 programs. We briefly summarize our position as below:

While our automated payroll system can accommodate a change, we believe the additional time and cost of recording such information would exceed the value of the information obtained, since it can readily be determined by simple calculation. This conclusion is consistent with OMB A-87 cost allocation principles, which limit the effort

expected of state and local governments to calculate indirect costs when such costs are "... not readily assignable...without effort disproportionate to the results achieved." In the case of daily break-time required by both State law and collective bargaining agreements, the recording of actual break-time taken twice daily by more than 15,000 employees during 250 workdays per year would not result in the determination of a materially different amount of actual time taken than could be readily calculated pursuant to the 30 minute daily standard specified by the collective bargaining agreements. Further, because the County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims, the effect of not allowing the County to exclude one-half hour per day break-time from the productive hour calculation would be to increase the hours charged to SB 90 claims by the same one-half hour per day for all claims involving full-day charges. This may result in extra work without any commensurate advantages or savings in costs claimed.

According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, etc., all of which are paid and form part of the total available hours, should be excluded for the calculation of productive hours to get an accurate countywide productive hours as explained to the State Controller audit staff in several meetings. We produced the necessary documents in support of our calculation of the countywide productive hourly rate to the State audit staff. We believe that the State Controller's SB 90 claiming instructions explicitly approve the usage of the same by showing examples of excludable times one of which is informal time off.

Further, before the introduction of countywide productive hour policy in the County of Santa Clara in our letter of December 27, 2001, we informed the State Controller that the County was electing to change its SB 90 claiming procedures related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average countywide productive hours per position would improve SB 90 claiming accuracy, consistency, and documentation and facilitates the State audit function. Consequently, several claims have been submitted and accepted during the past years using the countywide methodology. We advised state audit staff and provided a copy of the County's letter dated December 27, 2001 and explained our understanding of the SB 90 instructions pertaining to the calculation of productive hours.

During the audit of this claim, State auditors were unable to provide any written State procedures, regulations or other legal authority to refute our interpretation of Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Lastly, all claiming departments stand advised of these procedures and the County Controller's Office is responsible for the annual calculation of County-wide productive hours and has done so for the past four fiscal years. These procedures are already a part of the County Controller's accounting policies and have been used on all SB 90 claims since FY 2000-01.

We reiterate that the State guidelines do permit the deduction of training and authorized breaks for calculation of productive hours. The State Manual states that 'Informal time off' as one item to be considered for calculation of local agency's average annual productive hours. We state that this item includes the authorized break time also.

Regarding actual training hours as against the "certification required training time", our payroll accounting system identifies all the actual training time spent by all staff members of the county in the biweekly payroll procedure by separate cost codes. We do not include any training time directly charged to programs again in calculating the productive hours to ensure avoiding double recovery of costs.

Further, we have filed an Incorrect Reduction Claim with the Commission on State Mandates on this issue and the claim is yet to be heard.

We therefore request you to reconsider your views on the usage of countywide productive hourly rate policy and rework the numbers in the report to reflect the correct costs allowed.

#### FINDING 2 - Unallowable salary, benefit, and related indirect cost

#### Response to the disallowance of certain employees

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program stated the following with the county response following each paragraph:

<u>Audit</u>: The county did not provide time logs to support hours claimed for certain employees. The salary and benefit costs for one of these employees, a legal clerk, were also included in the county's indirect cost pool. For the remaining employees, the time logs provided did not support mandate-related hours claimed. The county was unable or unwilling to reconcile claimed hours to employee time logs.

Response: Employees without time logs worked full-time on mandated programs, and payroll documentation should be used to substantiate the hours claimed. The Legal Clerk referenced worked full-time on mandated programs and was correctly counted as direct, but inadvertently also included in the indirect pool. Her time should be included as direct and the indirect pool adjusted accordingly. We agree to this adjustment.

For some employees where time log material was not considered adequate to support the claimed hours, we assert that the claimed hours are substantially correct. But the documentation was incomplete and did not help corroboration. In order to substantiate the claimed costs and support our assertion we conducted and presented a current time-study. The results support the claimed hours. We have furnished the time study documents to the audit staff. We did not receive a response.

<u>Audit</u>: We calculated allowable employee hours based on mandate-related hours supported by employee time logs. Subsequently, the county submitted a time study and requested that we instead rely on the time study as supporting documentation for all

salary and benefit costs claimed. We concluded that the time study is not competent evidence to replace contemporaneous time logs. However, we reviewed the time study to determine whether the time study supports salary and benefit costs claimed for employees who did not have contemporaneous time logs.

We concluded that the county's time study does not adequately support salary and benefit cost claims for the following reasons.

- The county did not identify how the time period studies was representative of the fiscal year.
- The county did not summarize the time study results and show how the county could project the results to the approximate actual costs for the audit period.
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.

#### Response:

We do not concur with any of the reasons for disallowance and we explain our response as below:

- > The time-study plan and proposal submitted annotated that the time period studied was a representative subset of a full fiscal year and that no substantial staffing or workload changes occurred since the audited years.
- > The results were summarized for the period of the time-study, and could be extrapolated for the audit years without difficulty.
- > The Child Abduction and Recovery Program does not require a varying level of effort as was stated by the audit. Its workload and staffing have remained essentially constant throughout.

We therefore request you to reconsider your views on the usage of the time-study and accept the same and rework the numbers in the report to reflect the correct costs allowed.

# Tab 5

2007 Child A	bduction Sur	nmary Hours						
	Randy , Brown	Mark Stevenson	Kirk Yates	1	Elizabeth* Sanchez	•	Julianne Sylva	Total
July	57.5	137.5	73	30/25 108		97.5	77	548.5
August	112.5	130		108.5		145.5	88.5	696
September	91.5	68.5	30/24 120	92		121	96.5	589.5
October	100	114		91		124.5	82.5	584
November	27	56.5	85	30	114	121.5	73	507
December	68	80.5	99	-	30/27143	110	40	540.5
January	128	141	141	-	102.5		-	654
February	55.5	126	111	-	125.5	117.5	-	535.5
March	101	138.5	123	-	146.5	127	-	636
April	83	110.5	101	-	142.5	131	34.5	602.5
May	114.5	162.5	151.5	-	154	132.5	74	789
June	48	107.5	85	-	121.5	125.5	41	528.5
Total Hrs	986.5	1373	1272.5	427.5	1049.5	1495	607	7211
								7211

I have hours to monthly time sheets. See samples.

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### SANTA CLARA COUNTY DISTRICT ATTORNEY'S OFFICE REPORT OF OVERTIME

BOI # or Offense Type 5-2-04  CASE RELATES TO: D PRE-COM D PRE-TRIA	M076173	Est. Hours 3 +
WHY IS THE OVERTIME WORK NECESSAI	L SK OTHER	N PROGRESS REASON
		FOR FATHER. MISTELY OF
DV. SHILDEEN IN M	enselinse. Mons	ITS EINC BY PHONE AND
SOUTH ACCIONATE IF MY	KARO HILL P. D.	OF BLUETTE , ATTIVITIES AND
SIGNATURE OF AFTORNEY REQUESTING OVERTIME V	VORK SIGNATURE OF	SUPERVISING INVESTIGATOR APPROVING OVERTIME WORK
NARRATIVE DETAILS OF WORK PERFORM LIST ACTIVITIES & TIMES:		PERFORMED: 11-0:04 TIME STARTED: 0745
	SOUTHETTED TANTHUI FERTONIESTED	L VIP MULERIA THE FL
PAGEOTE GIVES	TELEPTY IE 2113	THE LOUBLE FATHER -
Total or of what	PINTES	
10 11 - 1223		TELEPHINE - FATTER
	THE NUTTERS	Core of the Man D. Arm
	1,6	
TOTAL HOURS WORKED:		F. A. Act
REQUESTED PAYMENT TYPE:		SIGNATURE OF ASSIGNED EMPLOYEE PERFORMING THE OVERTIME WORK
☐ CASH ☑ COMPENSATING TIME		BUDGET UNIT:

Chief Investigator

PDNK - Assigned Investigator 245

**€** 8584 REV 8/00

Child Abduction Time Study Weekly Individual Totals

Employee: L. Evans	Week at: 11 1221 04	through <u>11124 o</u> <u>i</u>

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•	TOTAL	0	0	0	0	40

Employee:	Evans	<del></del>	<u>.</u>	Worl	k Hoi	HS:	Lann-Spm	ny: Nus Da	ate: _	// )	<u>23</u>	10	4
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### **Child Abduction Time Study Weekly Individual Totals**

Employee: BB FRACOLU Week of: 11 1 24.04 Brough 11 1 29104

	Total Hours for the Week by Category												
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Tuesday				1-1	10.5								
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Employee: BOB FGCOLLI Work Hours: 0630-1700 Day: LUED Date: // 124,104 Category Case # or Activity case # or Activity 3 Time 3 0600-0615 1200-1215 0815-0630 1215-1230 1230-1245 0630-0645 LEAVE 1245-1300 0845-0700 1300-1315 0700-0715 0715-0730 1315-1330 0730-0745 1330-1345 1345-1400 9745-0600 1400-1415 0800-0615 1415-1430 0815-0830 0830-0845 1430-1445 0845-0900 1445-1500 0900-0915 1500-1515 0915-0930 1515-1530 1530-1545 0930-0945 1545-1800 0945-1000 1000-1015 1600-1615 1015-1030 1615-1630 1030-1045 1630-1645 1045-1100 1645-1700 1100-0015 1700-1715 1715-1730 1115-1130 1130-1145 1730-1745 1745-1800 1145-1200 Sub-Total 22 Category Sub-Total this Colum Category 1 Contact with children and other persons involved Category 2 Securing compliance utilizing court action **Sub-Total from Column 1** Category 3 Physically recovering child(ren) TOTAL Category 4 Training Category 5 Non-Abduction Related 10.5 (See reverse for Category details)

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	4	Total Hou	rs for the Wi 3	ook by Cate	gory	
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	Physically recovering child()	<b>⊕</b> ∩)				1		101	AL				2
Category 4			<i>:</i> .		,-	, ļ							
	Non-Abduction Related		· · · ·	<i>e</i> 1	7.3	or !	inda at into	í					
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· Empl	oyee Signature:	-	u	163	<b>-</b>		Supervisor	Signature:					*
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Employ	M. CAMPAG	Mose	_	W	ork i	lours	1600	Day: L/GO	Dat	te: <u>/</u>	<u>" 1</u>	24	<u> 04</u>	<b>L</b> .
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0630-0645							1230-124	15						
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0700-0715							1300-131	15						
0715-0730							1315-133	90						
0730-0745	· · · · · · · · · · · · · · · · · · ·	П				1	1330-134	15						
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0830-0845							1430-144	15						
0845-0900		$\Box$					1445-150	00						
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0915-0930							1515-153	10						
0930-0945		П					1530-154	15						$\neg$
0945-1000							1545-160	00						
1000-1015		$\Box$					1600-161	5						$\neg$
1015-1030		П					1615-163	0						7
1030-1045		П					1630-164	15						
1045-1100		$\Box$	·				1645-170	0						
1100-0015							1700-171	5						
1115-1130			. ]				1715-173	0						
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1145-1200							1745-180	0						
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	Sub-Total	П	$\neg$			2		Cate	egory	. 1	2	3	4	5
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Category 2	Securing compliance utilizing	g court	ecilo	n				Sub-Total from Co	kımın 1	コ	$\dashv$	$\dashv$	_	2
Category 3	Physically recovering child(n	en)							TOTAL	$\neg$	7	_	一	2
Category 4	Training		į		_									
Category 5	Non-Abduction Related	tefu	le	( in	ĺν	indi	A .							
	for Category details	)		1			**************************************							
	o for Category details		//	T Te	3		Ouman de	ne Cianahara						
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#### **Child Abduction Time Study Weekly Team Totals**

West	at N	by 29	Theosenh.	Dec 3	7004

							Total Hours Working Child	Total House	Total Hours	Percentage of Worked Hours on Child
		7	stal Hours	for the Wes	k by Catego	wy	Abduction	Leave	Worked"	Abduction
	·	1	2					•		
Bytheway, Glenn	Investigator	18.5	0	0	0	23.75	18.5	0	44	42%
Cardott, Patrice	Investigator	21.5	15.25	0	0.5	6.5	37.25	0	44	85%
Evene, Linde	Senior investigator	. 7	0	0	0	37	7	37	7	100%
Fracoll, Bob	Lieutenant	8	C	. 0	0	34	.8	0	. 42	19%
Gallardo, Martha	Peralogal	26.5	0	0	0	17	25.5	0	42.5	60%
Bytva, Julianna	Deputy District Attorney	4.75	24	0	0	13.5	28.75	0	44	65%
Weidner, Pally	Legal Clark	30.5	0	. 0	0	14.5	30.5	0	45	68%
Schembri, Mike	investigator	5.5	0	0	0		5.5			
Campagnolo, Dave	Senior Investigator	0.5	0	0	0		0.5			
		•				<u> </u>				<u></u>
	TOTAL	121.75	39.25	0	0.5	146.25	161.5	37	268,5	
	Percentage of Worked Hours on Child Abduction	45%	15%	0%	0%				·····	• .

"Includes scheduled limch break which is reflected in category 5 time. Include lunch time in any acheduled time off, as appropriate.

Bytheway 1 hour X 4 days
Cardott 1 hour X 4 days
Evans 1 hour X 4 days
Fracelli .5 hour X 4 days
Gellando .5 hour X 5 days

Gellurdo .5 hour X 5 days Sylva 1 hour X 4 days Weldner 1 hour X 5 days Schembri .5 hour X 4 days

## Child Abduction Time Study Weekly Team Totals

Week of: // 129 | 04 through /2 | 3 | 54

,		1	otal Hours	lor the Wed	ok by Cate	pory [.]	
•			2	3	4	5	7
Bytheway, Glenn	Investigator	18.5				23.75	1
Cardott, Patrice	Investigator	37.21.5	15.25	-	,5	6.5	
Evans, Linda	Senior Investigator					40 5	E.
Fracolli, Bob	Lieutenant	8				34	4
Gellerdo, Martha	Paralegal	25.5				17	42
Sylva, Julianne	Deputy District Attorney	4.75	24	0	0	13.5	42
Weidner, Patty	Legal Clerk	30.5				14.5	
Schembn	Inv.	6.5				34.5	
Campagnolo	(Inv. The Substite	de)				۶,	
						<u> </u>	
					<u></u>	1	
	TOTAL	129.5	39.25			184. 25	}

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Employee: <u>Byllel</u>	vay		÷		feek of: <u>//</u>	29,04 through <u>R13104</u>
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Wednesday	8.25	•			2.0	1
Thursday	3.0				8.0	
Friday					10.0	

Saturday

Sunday

TOTAL 18.5 23.75

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Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	_1		3	4	8
0800-0815		i					1200-1215		<u> </u>	<u> </u>			Ш
0615-0630							1215-1230						
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0715-0730		$\prod$					1315-1330		$\Pi$				
0730-0745	1014 1006461	П					1330-1345	2004/00 6240	П				
0745-0600		П					1345-1400	7	$\prod$				
0800-0815		П					1400-1415		П				$\Box$
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0915-0930		$\Pi$					1515-1530		1				
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1015-1030	<del> </del>	1	$\vdash$			1	1615-1630		1	1			
1030-1045		<b>†</b>		1		1	1630-1645		1	1			$\square$
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1100-0015	<del></del>	H					1700-1715		1	<del>                                     </del>			$\Box$
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15-0830							1415-1430		П				Γ
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45-0900 `		П					1445-1500						7
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15-0930		Ŀ					1515-1530		T				Γ
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45-1200							1745-1800						Γ
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	Non-Abduction Related		•										
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615-0630						Ш	1215-1230		V				
630-0645		V					1230-1245						V
845-0700		L					1245-1300			Ŀ			V
700-0715		v					1300-1315						W
715-0730		Ü					1315-1330						1
730-0745		V					1330-1345						V
745-0800		V					1345-1400				Π		V
0800-0615		V					1400-1415						~
0815-0830		1					1415-1430						~
0830-0845						~	1430-1445						v
0845-0900 °						V	1445-1500						~
0900-0915						V	1500-1515						V
0915-0930						V	1515-1530						V
0930-0945							1530-1545						v
0945-1000						V	1545-1600		T				0
1000-1015						V	1600-1615						V
1015-1030						V	1615-1630	,					V
1030-1045						V	1830-1645						V
1045-11 <b>0</b> 0						V	1645-1700						V
1100-0015						~	1700-1715						4
1115-1130						K	1715-1730					·	~
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Category 4									Ub				15
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615-0630					Ш	1215-1230		┸	_			Щ
630-0646				1_	Щ	1230-1245						Щ
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700-0715					Ш	1300-1315						Ш
715-0730					Ш	1315-1330	·					
730-0745					Ш	1330-1345		<u> </u>				
745-0600					Ш	1345-1400						
800-0815					Ш	1400-1415						
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945-1000		П			$\Box$	1545-1600		T				П
000-1015					П	1600-1615						
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1 <b>04</b> 5-1100						1645-1700		1				
1100-0015						1700-1716		T				$\prod$
115-1130		П				1715-1730		T				T
130-1145						1730-1745	••	1				T
145-1200	•					1745-1800		T				T
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	Sub-Total						Category	<u>, 1</u>	2	3	4	5
Category 1	Contact with children and of	per ber	sons invo	lved	,		Sub-Total this Colum	n				
ategory 2	Securing compliance utilizing	g court	action			•	Sub-Total from Column	1				·
ategory 3	Physically recovering child(	ren)			_		TOTA	4				10
Category 4	Training					_						
Category 5	Non-Abduction Related			•	_							
See revers	e for Category details	)										
Emol	oyee Signature:					Supervisor	Signature:					
					···········	235	<del></del>					
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Employee:	urdott				W	leek of: _//j_	29 04 through 1213104
		1	Total Hours fo 2	or the Wee 3	k by Catogo 4	ory 8	
Monday		3	5			2.75	
Tuesday	•	6	3:25			1.75	
Wednesday		4	5.5		، ۶		,
Thursday		8.5	1.5			1	·
Friday							
Saturday							
Sunday						,	
	TOTAL	37	15.25		1,5	6.5	•.
	· ·	21.5	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u></u>		

Date: 11 139104

Employee: CARDUTT, PATRICE Work Hours: 9700-1800 Day: MON.

			Cı	ntogo	м					C	-1		
Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	1	2	3	4	5
0600-0615	,						1200-1215	1	Г			П	1
0615-0830							1215-1230	1 40					$\top$
0630-0645							1230-1245	U		1			$\top$
0645-0700							1245-1300		1				J
9700-0715						7	1300-1315		Π				1
0715-0730							1315-1330	B20041107170		1			
0730-0745						$\sqcap$	1330-1345	F /3		H			
0745-0800						$\Pi$	1345-1400	BMBR6BNW		H			
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ategory 2	Securing compliance utilizin	g cou	rt actio	00	_			Sub-Total from Column 1	20	Ð			0
ategory 3	Physically recovering child(r	en)			•			TOTAL	34	6			4
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	Total Hours for the Week by Category					
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Saturday						] week
Sunday					1	

# **Child Abduction Time Study Weekly Individual Totals**

Employee: 308 FRACOLLI

Week of: 11 129 184 through 12 105 104

		Total Hours for the Week by Category										
	_	1	2	. 3	4	5						
Monday		1		,		9.5						
Tuesday		2.75				7.75						
Wednesday	·	1.5		·		9						
Thursday		2.75				7.75						
Friday		0				0						
Saturday		0				0						
Sunday	·	0	·			0						
	[			·		84						
	TOTAL	8				34						

Employee: 303 FRACOLLI Work Hours: 0630-1700 Day: 1900 Date: 11 129 109

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Time	Case # or Activity	_1	2	3	4	. 8	Time	Case # or Activ	Ny 1	2	3	4	8
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0615-0630							1215-12	00					
0630-0845						X	1230-124	15					
0645-0700	•					1	1245-130	)Ó					
0700-0716						Π	1300-131	15					
0715-0730						Π	1315-13	90					
0730-0745						Π	1330-134	16					
0745-0800						J	1345-140	90					
0600-0815	ADMIN/BRIEF	X					1400-141	15					
0815-0830		V					1415-148	00					
0830-0845						X	1430-144	15					
0845-0900						1	1445-150	00					
0900-0915						$\sqcap$	1500-151	15				$\neg$	Ш
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0930-0945	,					$\Box$	1530-154	15					$\sqcap$
0945-1000						$\Box$	1545-160	00					V
1000-1015	• •					П	1600-161	S ADMIN MEETING	X				
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1045-1100		T					1645-170	NO - 1	,				
1100-0015	<del></del>	一					1700-171	15					*
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	Securing compliance stillzir							Sub-Total from Colu	<u> </u>		_	-	20
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Category 4	•						No. 14						ν ·3
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-0730					Ш	1315-1330	FIRST MP (MUDICIPAL)	1				
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-0815	AFREST CONTROL					1400-1415						ſ
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-0845	j					1430-1445				Г		İ
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jory 2	Securing compliance utilizing	ð com	t ectio	n			Sub-Total from Column 1	8				
ory 3	Physically recovering child(r	en)					TOTAL	11				C 4
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Employee: 303 FRACOLLI Work Hours: 0630-1700 Day: WED

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# **Child Abduction Time Study Weekly Individual Totals**

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745-0800						1345-1400						П
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# **Child Abduction Time Study Weekly Individual Totals**

Employee: Sylva	<u> </u>				Week of: //_	29104 through 1212104
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Category 2	Securing compliance utilizin	g cou	nt actio	) N				Sub-Total from Column	1535	I.S	0	0		
Category 3	Physically recovering child(r	en)						TOTA	433	50	O	O		Ţ.
Category 4	Training													
Category 5	Non-Abduction Related					,								
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#### **Child Abduction Time Study Weekly Individual Totals**

Employee: Weidner Week of: 11129 04 through 1213 104 9-1.5 5 Monday 7 Tuesday · 4.5 4.5 Wednesday 9 2 Thursday 9-1 7 2 Friday Saturday

TOTAL 30.5 14.5

Sunday

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### **Child Abduction Time Study Weekly Individual Totals**

Week of 1881 1 through 12 12 109

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Monday		15		"		9.5 8.75
Tuesday		1.25				8.75
Wednesday		2				8
Thursday	//	75				8.25
Friday						
Saturday		•				
Sunday						
	TOTAL	5.5		T		34.5

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Time	Case # or Activity	_1	2	3	4	8	Time	Case # or Activ	lty _ 1	2 :	3 4	5
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0615-0630							1215-1230	10				
0630-0645		L					1230-1245					
0845-0700							1245-1300					$\Pi$
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0615-0630						П	1415-1430				1	$\Pi$
0630-0845						П	1430-1445					$\Pi$
0845-0900	•					Y	1445-1500				1	111
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0930-0945	B2002080 5247					X	1530-1545			$\neg$		<del>11</del> 1
0945-1000				<b> </b>	-		1545-1600					<del>                                      </del>
1000-1015						H	1600-1815				_	H
1015-1030						H	1615-1630			_	_	
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0615-0630							1215-12					1	<b>-</b>	17
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0730-0746						十	1330-13	45	<del></del>	一	-	<del> </del>	t	1
0745-0800		-	<del>  </del>	$\dashv$			1345-140	<del></del>		一		-	1	
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0630-0645							1230-124	5		П				
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0930-0945							1530-154	5						H
0945-1000							1545-160	0			-			П
1000-1015				П		1	1600-161	5						П
1015-1030						ŀ	1615-163	0						
1030-1045							1630-164	5 .						
1045-1100	**************************************					1	1645-170	0						$\Box$
1100-0015						¥	1700-171	5						
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ory 2	Securing compliance utilizing	ig cou	t actio	on.				Sub-Total from Column 1					2
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ory 4	Training												
ory 5	Non-Abduction Related				•				11/2	,			2
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### **Child Abduction Time Study Weekly Individual Totals**

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Monday		•		-	.5	
Tuesday		·			·	
Wednesday						
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Friday						·
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TOTAL					ی،	

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0715-0730		1					1315-1330		+	$\vdash$	<del> </del>	-	
0730-0746	•	<del>                                     </del>				1	1330-1345		+-	一	╫		$\vdash$
0745-0800		1		一		V	1345-1400		十	<del>                                     </del>	<u> </u>		
0600-0615				<b>-</b>	<b> </b>		1400-1415		╅	<del> </del>	<u> </u>		
0815-0830		1					1415-1430		1				
0830-0845							1430-1445		+-				H
0845-0900	Sub-Total  1 Contact with children and other persons involved 2 Securing compliance utilizing court action 3 Physically recovering child(ren) 4 Training 5 Non-Abduction Related rese for Category details)					1445-1500		1					
0900-0915							1500-1515		1				
0915-0930							1515-1530		1				
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0945-1000							1545-1600						
1000-1015							1600-1615		1				
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1030-1045							1630-1645						
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	Sub-Total					2	attended Meeting for linda	Category	, <u>1</u>	2	3	4	5
Category 1	Contact with children and of	her pe	Men	invoh	/ed				1				
Category 2	Securing compliance utilizing	g cou	rt actic	מא			so from Alabactica	Sub-Total from Column	1				2
Category 3	Physically recovering child(r	en)						TOTA	<u> </u>				2
Category 4	Training												
Category 5	Non-Abduction Related						•	,	<del></del>				
(See reverse			7			•							
Empl	Sub-Total  Contact with children and other persons involved Securing compliance utilizing court action Physically recovering child(ren) Training Non-Abduction Related se for Category details)						Supervisor	Signature:					
	Sub-Total  1 Contact with children and other persons involved 2 Securing compliance utilizing court action 3 Physically recovering child(ren) 4 Training 5 Non-Abduction Related bree for Category details)						32	'n					

### **Child Abduction Time Study Weekly Team Totals**

Week of: 21 6104 through 121 101 org

Total	HOURS	TOT T	10 TTO	K by	Category

•		1	2 .	3	4	
Bytheway, Glenn	Investigator	27.25	4.25			P.50
Cardott, Patrice	Investigator	29.5	30			9.5
Evans, Linda	Senior Investigator	25.5	4.75			(3.75)
Fracolli, Bob	Lieutenant	9.5				32.5
Gallardo, Martha	Paralegal	39.5				3.0
Sylva, Julianne	Deputy District Attorney	9.75	19.00			15.5
Weidner, Patty	Legal Clerk	31.0		-		13.75
Schembni	Inv.	5.00				35.6
				75.00		
·						

TOTAL 176.5 31. 135.75

33

135,50

### **Child Abduction Time Study Weekly Team Totals**

Week at: 12 16104 through 12 1 10 1 54

•		Total Hours for the Week by Category									
•	•		<del>, 2</del> ,	<del>_34_</del>	5						
Bytheway, Glenn	Investigator	27.25	4.25		12.50						
Cardott, Patrice	Investigator	29.5	5		9.5						
Evaris, Linda	Senior Investigator	25.5	4.75		14						
Fracolli, Bob	Lieutenant	9.5			32.5						
Gallardo, Martha	Paralegal	39.5			3.0						
Sylva, Julianne	Deputy District Attorney	9.25	19.00		15.5						
Weidner, Patty	Legal Clerk	31.0			13.75						
Schembri	Inv.	5.00			35 0						
		176.5	31		135.75						
	TOTAL	170.7	<i>N</i> .		1132 1						

### Child Abduction Time Study Weekiy Team T as

Week of 12 1 6 1011 through 12 1 10 1 54

		Total Hours for the Week by Category									
	·		2	3	4		-1				
Bytheway, Glenn	Investigator	27.25	4.28			12.50	144				
Cardott, Patrice	Investigator	29.5	35			9.5	44				
Evans, Linda	Senior Investigator	25,5	4.75			13.75	44				
Fracolli, Bob	Lieutenant	9.5		·		32.5	42				
Gallardo, Martha	Paralegal	39.5		-		3.0	42				
Sylva, Julianne	Deputy District Attorney	9.25	19.00	,		15-5	43				
Weidner, Patty	Legal Clerk	31.0			•	13.75	ų				
Schembri	Inv.	5.00				35.0	ųο				
	No.					·					
		<u></u>									
	TOTAL	176.5	31			135.75					

### **Child Abduction Time Study Weekly Individual Totals**

Employee: Pr	THELONY			٧	Veek of: 12,7	104 through	n 12,10,04
	Tr.	otal Hours ( 2	or the Wes	ok by Categ 4	ory 5		
Monday						•	
Tuesday	7 3/4	·			3 1/4		•
Wednesday	6 1/9	1	·		3 3/4		•
Thursday	41/2	3/4			3 1/4		
Friday	8 3/4				21/4		
Saturday							
Sunday	·		<u> </u>				
_	17/4	4 %	<u>·</u>		12 1/2		

Employ	* SyTNEW	101		W	ork H	lours	1630-1730 D	ay: TUE Da	to:	2;	7_/	04	,
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Time	Case # or Activity	1	2	3	4	5	Time	Case # or Activity	1	2	3	4	5
0600-0615							1200-1215						I
0615-0630							1215-1230						T
0830-0845						4	1230-1245		1				
0645-0700	•					_	1245-1300		$\prod_{i}$				
0700-0715	2004/006461	li					1300-1315		Γ				
0715-0730		$\prod$					1315-1330						1
0730-0745		Π					1330-1345						$\sqcap$
0745-0800							1345-1400						1
0900-0815	20041006240						1400-1415	9703675	ī				
0815-0830		$\prod$					1415-1430		П				
0830-0845		$\coprod$					1430-1445		П				
0845-0900		П					1445-1500		П				
0900-0915		П					1500-1515		Π				
0915-0930 7	a040806139	П					1515-1530	20040704189	П				
0930-0945		П					1530-1545		П				
0945-1000							1545-1600		П				1
1000-1015	·	$\Pi$					1600-1615		$\sqcap$				
1015-1030		1					1615-1630		$\Pi$				
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1100-0015							1700-1715						1
1115-1130					•	1	1715-1730						1
1130-1145	91 03075	1					1730-1745	•					
1145-1200	13	17					1745-1800						
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Category 4									a-A1				. )/
	ion-Abduction Related for Category details	) /	2		٠				7 /4	Ì			3 1/9
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Employee:_	Вутива	m	_	Wor	k Hour	rs:	0630-1730	Day: WED Da	to: _	13	8	104	<b>/</b>
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Time Ca	nee S or Activity	1	2	3	4 5	i	Time	Case # or Activity	1	2	3	4	5
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0615-0630							1215-1230			Π			$\prod$
0630-0645						7	1230-1245					Π	П
0645-0700					1	7	1245-1300						П
0700-0715		1				٦	1300-1315	70041006240	Γ				
0715-0730 98	03177	П				7	1315-1330	P		П			
0730-0745		П				٦	1330-1345	20040905604		$\sqcap$			
0745-0800 77	07015	П				٦	1345-1400			$\sqcap$			П
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0815-0830		$\Pi$			1	٦	1415-1430	2004/201431	H	1			П
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0915-0930					$\neg \Box$		1515-1530		丌				
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0945-1000		<del>                                     </del>		十	77	П	1545-1600		H		<b>-</b>		
1000-1015		1		_	1	٦	1600-1615		H	<b> </b>	┢		
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	ing compliance utilizin		it actio	A				Sub-Total from Column 1					9
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	Sub-Total	13		$\neg$	•	4	7		Category	1	2	3	4	5
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ategory 2	Securing compliance utilizi	ng cou	rt action	•					Sub-Total from Column	177				9
Category 3	Physically recovering child(	ren)							TOTAL	118	13			13
Category 4	Training								,					
Category 5	Non-Abduction Related		1	11:			-			44	34	<i>!</i>	•	3!
See reverse	for Category details	)								116	, , ,	•		, ,
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0815-0830		Ш				1415-1430		$\coprod$		Ш		
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0945-1000		П				1545-1600		$\Pi$				
1000-1015		$\Pi$	Г			1600-1615		$\Pi$				
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	Securing compliance utilizin	-	nt acti	DFI		•	Sub-Total from Column			$\vdash \vdash \mid$		5
	Physically recovering child(r	en)					TOTAL	170				9
Category 4	_							7 20				2 72
	Non-Abduction Related		Λ	11			• .	¥ ¾			•	L"
2 <b>00 19ve/3</b>	e for Category details	<i>y</i>		$\mathcal{A}$				,				
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#### Child Abduction Time Study Weekly Individual Totals

Employee: CARBOTT, PATILICE

Week of: 12,06,04 through 12,09,04

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3.15	1.25	1	-	b
9.75	_	1	-	1.25
8.25	1.75	-	-	1
1.75	2		-	1.25
	·			
TOTAL 29.5	3	,		9.5
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<b>1945-1000</b>					П	1545-16	100		П				Γ
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045-1100					$\Box$	1645-17	<b>'00</b> '		П				Γ
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	Non-Abduction Related								-		1 Ho	9)	
	for Category details	Į.								• •			
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0630-0645			-			-							₩
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Category 4	Training												
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Category 4														
Category 5	Non-Abduction Related										,	11 1	yr.	<u> </u>
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#### Child Abduction Time Study Weekly Individual Totals

Employee L. Wans

Week of: 121 61 09 through 42 10 09

		Total Hours for the Week by Category													
		1	2	3	4										
Monday															
Tuesday		2.25		·		8.75	ŋ								
Wednesday		4.75	4.5			1.75	17								
Thursday		9,25				1.75	H								
Friday	•	9.25	.25			1.5	u								
Saturday															
Sunday					<u> </u>	<u> </u>									
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Category 3	Physically recovering child(	ren)		•				TOTAL	37				7
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Category 5	Non-Abduction Related				•			7	ידס	91	il i	HRS	
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0530-0845	BA0041207432	Π.					1230-1245						Π,
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0700-0715	1107149	i					1300-1315	B2004/006436		15			
0715-0730	110750	1					1315-1330			Π.			
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#### **Child Abduction Time Study Weekly Individual Totals**

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0615-0830						]	1215-1230						
0630-0645	ADMINI MISC	X				]	1230-1245						
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0700-0715					ĸ		1300-1316						$\prod$
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0830-0845				$\top$		1	1430-1445						
0845-0900					17.	1	1445-1500						7
0900-0915							1500-1515	ADMIN STARS	X				
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1000-1015					1	1	1600-1615						
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#### **Child Abduction Time Study Weekly Individual Totals**

Week of 12,6,04 through 12,10,04

Employee: MK	RAHAGMU	TRAD	÷	W	leek of: 12
	To	tal Hours (	for the Week	by Catego	ory <u>5</u>
Monday	8.5		·		
Tuesday	8.5				
Wednesday	8.5				
Thursday	5.5				3
Friday	8.5				<u> </u>
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	TOTAL 39.5				3

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Time	Case # or Activity	_1	2	3	4	5		or Activity	_1	2	3	4
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15-0630			<u> </u>				1215-1230					
30-0645	·				L.	Ŀ	1230-1245					
45-0700							1245-1300	•				
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#### Child Abduction Time Study Weekly Individual Totals

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0800-0815				V	1400-1415	luse -	V		
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Category 2	Securing compliance utilizing	g cour	t actic	m				Sub-Total from Column 1	3	9			
Category 3	Physically recovering child(n	en)						TOTAL	3	21			2
Category 4	Training												
Category 5	Non-Abduction Related				•	•		,					
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· Empl	loyee Signature:	<u> 1444</u>					Superviso	r Signature:	<del></del>				
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#### **Child Abduction Time Study Weekly Individual Totals**

Employee: Weidner	Week of: 12 6 1 04 through 12 11 04
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•	T	otal Hours for t	he Week by	Category
	1	2	3	4 5
Monday	.3			5.45
Tuesday	7.0			2.00
Wednesday	7.0			2.00
Thursday	7.0			2.00
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Saturday	·			·
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	21	·		13.75
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### **Child Abduction Time Study Worksheet**

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### Child Abduction Time Study Worksheet

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## **Child Abduction Time Study Worksheet**

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## Tab 7

### **County of Santa Clara**

Office of the District Attorney

County Government Center, West Wing 70 West Hedding Street San Jose, Calfornia 95110 (408) 299-7400 www.santaclara-da.org



**Dolores A. Carr**District Attorney

June 17, 2008

Jim L. Spano, Chief Compliance Audits Bureau Division of Audits California State Controller's Office P.O. Box 942850 Sacramento, CA 94258-5874

RE: Child Abduction and Recovery Program

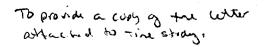
FY 2003-04 Use of Time Study as Support for Reasonableness

Dear Mr. Spano:

Your audit of the Santa Clara County Child Abduction and Recovery Program administered by the Office of the District Attorney began on Monday, 6/16/2008. This audit covers the period of FY 2003-04 through FY 2006-07. This memorandum refers specifically to the computation of hours worked for FY 2003-04 only. This period utilized a negative time reporting system. Based upon the findings of the previous audit of the program completed in March 2006, this office converted to a contemporaneous time capture system beginning with FY 2004-05. Therefore the only period being currently audited that still utilized a negative time reporting system was FY 2003-04.

In order to provide additional support to the reasonableness of the FY 2003-04 claim a time study was conducted over the period of November 15, 2004 through December 9, 2004. The results of that time study are attached and include annualized projections and comparisons to the hours claimed. The entire study, including the signed plan and proposal, was submitted to your office in conjunction with your previous audit of this program covering FY 1999-00 through FY 2001-02. Copies of the time logs have been re-submitted to your auditor in conjunction with this current ongoing audit. This memorandum serves to summarize the finding and describe why they constitute a support for the reasonableness of the claim for FY 2003-04.

Please note that this time study is not intended to replace the figures in the FY 2003-04 claim, but rather to simply support the reasonableness of the hours claimed. The claim for FY 2003-04 reflected charges for 7,783 hours worked on the program. The time study showed an annualized number of hours attributable to the program of 8,274.50. This comparison shows that the claim



was potentially too low by 491.50 hours. However, since this time study was submitted as support for the reasonableness of the claim, not as replacement data, the claim should stand as originally submitted.

I would also like to respond to your findings regarding this time study from your March 2006 Audit Report because we disagree with the rationale used in rejecting it's usage previously. Finding 2 cited three reasons for rejecting the time study. Our responses to those reasons are as follows:

- Finding stated that the time study plan and proposal submitted for the 2006 audit did not explain how the period studied was a representative subset of the entire fiscal year. The period studied is indeed representative of a full fiscal-year because there were no substantial changes in staffing levels or workload within the program. With constant staffing levels over the audit period as compared to the time study period it is logical to extrapolate the results for any four-week period to the entire fiscal year. Since the time study extrapolation actually results in more hours spent on the program than claimed, it is reasonable to accept the claimed hours as justifiable.
- The previous audit finding stated that the time study was not summarized. While I believe the results were indeed summarized originally, the attached summary, extrapolation, and comparison to claimed hours is attached for your review and consideration.
- It was also stated that a time study is not appropriate due to varying levels of effort. As stated above, we disagree with this finding because the workload and staffing levels are constant with very limited variability.
- You may also notice that the time study covers all the activities attended to during the study disclosing the time spent on child abduction activities and other activities and for the purpose of the claim only the hours worked on child abduction are taken to justify the claimed costs.

It should be noted that beginning in FY 2004-05, this office began using a formal contemporaneous time sheet system to avoid these audit disagreements going forward and this contemporaneous time keeping methods are the same as those used in the time study in 2004 and the documents used then. I believe this should serve as clear supporting documentation for admitting the costs claimed.

Sincerely

George P. Doorley

Administrative Services Manager III

Santa Clara County District Attorney's Office

### Child Abduction Time Study

November 15, 2004 - December 9, 2004

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Staff	Job Title/Classification	Contact w/ children or persons	Process-civil or criminal court action	Physically recovering child(ren)	Training- CA related, Other mandatory investigator	Non-CA time, incl V,SL breaks, lunch	Total Hrs Working CA (Col 1-4)	Annualized Time Study Hrs (Total CA Working Hrs / 4 x 52)	2003-04 Claimed Hrs	Diference Claimed vs Time Studied Hrs
Bytheway, Glen	Investigator	70.75	7.75	3.00	11.50	93.25	93.00	1,209.00		
Cardott, Patrice	Investigator	71.75	29.25	2.50	10.75	57.75	114.25	1,485.25		•
Evans, Linda	Senior Investigator	45.50	8.75	2.50	12.50	111.25	69.25	900.25		1
¥ Fracolli, Bob	Lieutenant	28.25	0.00	0.00	0.00	139.75	28.25	367.25		
Schembri, Mike	Investigator	19.75	0.00	0,00	0.00	0.00	19.75	256.75	,	
*Campagnolo, Dav	√∈ Senior Investigator	1.50	0.00	0.00	0.00	0.00	1.50	19.50		
Subtota	al Investigators	237.50	45.75	8.00	34.75	<b>40</b> 2.00	<b>3</b> 26. <b>00</b>	4,238.00	4,788.00	(550.00)
Gallardo, Martha	Paralegal	89.00	0.00	0.00	16.00	23.50	105.00	1,365.00		
<b>∦</b> Weidner, Patty	Legal Clerk	97.00	0.00	0.00	0.00	71.75	97.00	1,261.00		, i
Subtotal	Clerical Support	186.00	0.00	0:00	16.00	95.25	202.00	2,626.00	1,624.50	1,001.50
Sylva, Julianne	Deputy District Attorney	20.75	66.25	0.00	21.50	60.00	108.50	1,410.50		
Subtotal Attorney		20.75	66.25	0.00	21.50	60.00	108.50	1,410.50	1,370.50	40.00
	Total	444.25	112.00	8.00	72.25	557.25	636.50	8,274.50	7,783.00	491.50

on the FY 2003-04 claim. 30/2

272

6/17/2008

#### **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On December 31, 2014, I served the:

#### **SCO** Revised Comments on IRC

Child Abduction and Recovery Program, 12-4237-I-03
Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;
Penal Code Sections 277, 278, and 278.5;
Welfare and Institutions Code Section 11478.5
Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007
Santa Clara County, 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 December 31, 2014 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814

(916) 323-3562

### **COMMISSION ON STATE MANDATES**

### **Mailing List**

**Last Updated:** 11/19/14

**Claim Number: 12-4237-I-03** 

Matter: Child Abduction and Recovery Program

Claimant: County of Santa Clara

#### 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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#### **Claimant Representative**

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RECEIVED
April 02, 2015
Commission on
State Mandates

### STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

**Exhibit E** 

In Re:

STATE CONTROLLER'S OFFICE AUDIT REPORT ON SANTA CLARA COUNTY'S CHILD ABDUCTION AND RECOVERY PROGRAM INCORRECT REDUCTION CLAIM No.08-4237-I-02

## REBUTTAL TO THE RESPONSE SUBMITTED BY THE STATE CONTROLLER

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ELIZABETH G. PIANCA, Deputy County Counsel (S.B. #241244)
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Attorneys for COUNTY OF SANTA CLARA

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Attorneys for COUNTY OF SANTA CLARA

## STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

In Re:

No. 08-4237-I-02

STATE CONTROLLER'S OFFICE AUDIT REPORT ON SANTA CLARA COUNTY'S CHILD ABDUCTION AND RECOVERY PROGRAM

INCORRECT REDUCTION CLAIM

## REBUTTAL TO THE RESPONSE SUBMITTED BY THE STATE CONTROLLER

#### BACKGROUND

On March 17, 2006, the State Controller's Office (hereinafter "SCO") issued its final audit report on the County of Santa Clara's (hereinafter "County") claims for costs incurred based on the legislatively-created Child Abduction and Recovery Program (Chapter 1399, Statues of 1976; Chapter 162, Statues of 1992; and Chapter 988, Statutes of 1996) for July 1, 1999, through June 30, 2002. The SCO incorrectly reduced the County's claim of \$2,946,189 by \$1,268,210, thus allowing only \$1,667,721.

The County submitted the instant Incorrect Reduction Claim ("IRC") on January 7, 2009, which was received by the Commission on State Mandates ("Commission") on

January 28, 2009. Almost six years later, on December 22, 2014, the SCO filed its formal response. Despite the delay in the SCO's response, the County will address the specifics in the SCO's response.

#### DISCUSSION

## A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$184,446. This finding was based upon the County's computation of its productive hourly rates for employees, which was proper and complied with the SCO's Claiming Instructions allowing for a methodology of calculating the average annual productive hours with a deduction based on authorized (or required) employee break time and required training; rather than actual break time and required training. The County's IRC exhaustively explains the County's basis for using the developed countywide average annual productive hours and why this is an approved method based on the Mandated Cost Manual for Local Agencies ("Manual").

The SCO's response acknowledges that the Manual "allows the county to calculate productive hourly rates using countywide average annual productive hours."

The point of difference between the SCO and the County is the accepted methodology for calculating break time and training time.

With respect to break time, the County claimed authorized break time to calculate the productive hourly rate. The SCO is taking the position that only actual break time can be used to calculate the productive hourly rate. Since the IRC was submitted, the County has re-evaluated how it calculates break time for the countywide average annual

SCO Response at p. 6.

productive hours and break time is not included in the calculation because it is not cost effective to track actual break time. Therefore, the County no longer challenges the SCO's audit findings with respect to how break time was calculated for purposes of the countywide productive hourly rate for FY 1999-2000, FY 2000-2001, and FY 2001-2002.

Concerning training hours deducted, the SCO's response acknowledges that training time specifically related to a mandated program is eligible for reimbursement and, presumably, can be deducted when calculating the countywide productive hourly rate. The issue for the SCO is that the County deducted training time based on time required for non-mandated programs, such as training time benefiting specific departments when calculating the countywide productive hours for FY 1999-2000, FY 2000-2001, and FY 2001-2002. The County no longer challenges the SCO's audit findings with respect to how training was calculated for purposes of the countywide productive hourly rate for FY 1999-2000, FY 2000-2001, and FY 2001-2002.

## B. AUDIT FINDING NUMBER TWO REGARDING A LACK OF SUBSTANTIATING RECORDS IS INCORRECT.

Audit Finding 2 alleges (1) that the time claimed for certain employees was unsubstantiated due to a lack of time logs and (2) that the time claimed for employees who were not dedicated to the program full-time was unsubstantiated due to a lack of time logs.

With respect to allegation (1), the employees in question were employed full-time in the County's Child Abduction and Recovery Program performing mandated activities.

The SCO is seeking time logs for each of these employees as proof of the costs incurred for the program. However, as the County previously explained to the SCO the proof of

the costs incurred for the program is more accurately reflected by payroll accounts for these employees. The County further submitted a time study to support the mandate-related hours claimed by these employees. The SCO's response devalues the time study because it does not show that the County employees worked on mandate-related activities on a full-time basis. Nevertheless, it does show that a percentage of these employees time was spent on mandated-related activities and the County should be reimbursed for this time.

With respect to allegation (2), the County did perform a time study to substantiate in FY 2004-2005 to support costs claimed for FY 1999-2000, FY 2000-2001, and FY 2001-2002 because the source document requirement was not in the Commission's parameters and guidelines at the time the mandate claim was filed. The SCO's response is that because the time study was conducted during FY 2004-2005 it cannot be used as evidence to support the time logs provided to support claims in FY 1999-2000, FY 2000-2001, and FY 2001-2002. The time study should not be dismissed simply because it was conducted in a fiscal year not related to the fiscal years at issue.

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#### **CONCLUSION**

The County continues to request that the Commission reverse the SCO's audit finding for Audit Finding 2. The County is available to meet with Commission and SCO staff to address the audit findings.

Dated: 4/2/2015

Respectfully submitted,

ORRY P. KORB County Counsel

Elizabeth G. Pianca Deputy County Counsel

Attorneys for County of Santa Clara

1090690

#### **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On April 3, 2015, I served the:

#### **Claimant Rebuttal Comments**

Incorrect Reduction Claim, 08-4237-I-02

Child Abduction and Recovery Program

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5

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

Santa Clara County, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 7, 2013 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates 980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

### **COMMISSION ON STATE MANDATES**

### **Mailing List**

**Last Updated: 2/19/15** 

**Claim Number:** 08-4237-I-02

Matter: Child Abduction and Recovery Program

Claimant: County of Santa Clara

#### 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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#### Elizabeth Pianca, County of Santa Clara

#### **Claimant Representative**

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evelyn.suess@dof.ca.gov

RECEIVED
April 02, 2015
Commission on
State Mandates

## STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

**Exhibit F** 

In Re:

STATE CONTROLLER'S OFFICE AUDIT REPORT ON SANTA CLARA COUNTY'S CHILD ABDUCTION AND RECOVERY PROGRAM INCORRECT REDUCTION CLAIM No.12-4237-I-03

## REBUTTAL TO THE RESPONSE SUBMITTED BY THE STATE CONTROLLER

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ELIZABETH G. PIANCA, Deputy County Counsel (S.B. #241244)
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Attorneys for COUNTY OF SANTA CLARA

ORRY P. KORB, County Counsel (S.B. #114399) ELIZABETH G. PIANCA, Deputy County Counsel (S.B. #241244) OFFICE OF THE COUNTY COUNSEL 70 West Hedding Street, East Wing, Ninth Floor San Jose, California 95110-1770 Telephone: (408) 299-5900

Telephone: (408) 299-5900 Facsimile: (408) 292-7240

Attorneys for COUNTY OF SANTA CLARA

## STATE OF CALIFORNIA COMMISSION ON STATE MANDATES

In Re:

No. 12-4237-I-03

STATE CONTROLLER'S OFFICE AUDIT REPORT ON SANTA CLARA COUNTY'S CHILD ABDUCTION AND RECOVERY PROGRAM

INCORRECT REDUCTION CLAIM

## REBUTTAL TO THE RESPONSE SUBMITTED BY THE STATE CONTROLLER

#### BACKGROUND

On December 4, 2009, the State Controller's Office (hereinafter "SCO") issued its final audit report on the County of Santa Clara's (hereinafter "County") claims for costs incurred based on the legislatively-created Child Abduction and Recovery Program (Test Claim No. CSM 4237; Chapter 1399, Statues of 1976; Chapter 162, Statues of 1992; and Chapter 988, Statutes of 1996) for July 1, 2003, through June 30, 2007. The SCO incorrectly reduced the County's claim of \$2,480,334 by by \$296,732, thus allowing only \$2,183,602.

The County submitted the instant Incorrect Reduction Claim ("IRC") on November 27, 2012, which was received by the Commission on State Mandates ("Commission") on November 29, 2012. On December 22, 2014, the SCO filed its formal response. The County will address the specifics in the SCO's response.

#### DISCUSSION

## A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$196,391. This finding was based upon the County's computation of its productive hourly rates for employees, which was proper and complied with the SCO's Claiming Instructions allowing for a methodology of calculating the average annual productive hours with a deduction based on authorized (or required) employee break time and required training; rather than actual break time and required training. The County's IRC exhaustively explains the County's basis for using the developed countywide average annual productive hours and why this is an approved method based on the Mandated Cost Manual for Local Agencies ("Manual").

The SCO's response acknowledges that the Manual "allows the county to calculate productive hourly rates using countywide average annual productive hours."

The point of difference between the SCO and the County is the accepted methodology for calculating break time and training time.

With respect to break time, the County claimed authorized break time to calculate the productive hourly rate. The SCO is taking the position that only actual break time can be used to calculate the productive hourly rate. Since the IRC was submitted, the

¹ SCO Response at p. 7.

County has re-evaluated how it calculates break time for the countywide average annual productive hours and break time is not included in the calculation because it is not cost effective to track actual break time. Therefore, the County no longer challenges the SCO's audit findings with respect to how break time was calculated for purposes of the countywide productive hourly rate for FY 2003-2004, FY 2004-2005, FY 2005-2006, and FY 2006-2007.

Concerning training hours deducted, the SCO's response acknowledges that training time specifically related to a mandated program is eligible for reimbursement and, presumably, can be deducted when calculating the countywide productive hourly rate. The issue for the SCO is that the County deducted training time based on time required for non-mandated programs, such as training time benefiting specific departments when calculating the countywide productive hours for FY 2003-2004, FY 2004-2005, FY 2005-2006, and FY 2006-2007. The County no longer challenges the SCO's audit findings with respect to how training was calculated for purposes of the countywide productive hourly rate for FY 2003-2004, FY 2004-2005, FY 2005-2006, and FY 2006-2007.

## B. AUDIT FINDING NUMBER TWO REGARDING A LACK OF SUBSTANTIATING RECORDS IS INCORRECT.

Audit Finding 2 alleges that the application of the time study conducted during the November 15, 2004, through December 10, 2004, period to the fiscal year 2003-2004 claim was improper because the time study was not representative. As the County previously explained, the time study undertaken by the County provided a reliable measure of the time needed to perform the mandated activities. In addition, the

requirement document was not in the Commission's parameters and guidelines at the time the mandate claim was filed. Despite the substantial documentation submitted by the County to support the time study, the SCO concluded that the County's "time study was invalid because (1) the time period studied was not representative of either FY 2003-04 or FY 2004-04; and (2) the extrapolated time study results were not representative of FY 2003-04 because the time study covered only 18 workdays.

The County's time study was representative of a fiscal year because it captured 18 workdays, almost four weeks of work, of County employees. A time study need not be conducted each fiscal year to substantiate time spent on the program during that fiscal year. Further, time studies need not be exhaustive to capture how long tasks take. As the County previously stated, the activities related to the program are not seasonal in nature; rather, the volume of the program is constant.

#### **CONCLUSION**

The County continues to request that the Commission reverse the SCO's audit finding with respect to Audit Finding 2. However, the County is available to meet with Commission and SCO staff to discuss.

Dated: 4/2/2015

Respectfully submitted,

ORRY P. KORB

County Counsel

Elizabeth G. Pianca

Deputy County Counsel

Attorneys for County of Santa Clara

1090695

#### **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On April 3, 2015, I served the:

#### **Claimant Rebuttal Comments**

Incorrect Reduction Claim, 12-4237-I-03

Child Abduction and Recovery Program

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5

Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007

Santa Clara County, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 3, 2015 at Sacramento, California.

Lorenzo Duran

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

### **COMMISSION ON STATE MANDATES**

### **Mailing List**

**Last Updated:** 2/19/15

**Claim Number: 12-4237-I-03** 

Matter: Child Abduction and Recovery Program

Claimant: County of Santa Clara

#### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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#### Elizabeth Pianca, County of Santa Clara

#### **Claimant Representative**

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#### COMMISSION ON STATE MANDATES

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**Exhibit G** 

January 13, 2016

Ms. Elizabeth Pianca County of Santa Clara 70 West Hedding Street, 9th Floor, East Wing San Jose, CA 95110-1770 Ms. Jill Kanemasu State Controller's Office Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816

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

Re: Draft Proposed Decision, Schedule for Comments, Notice of Hearing, and Notice of Proposed Consolidation of Incorrect Reduction Claims

Child Abduction and Recovery Program, 08-4237-I-02 Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5

Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years: 1999-2000, 2000-2001, and 2001-2002

County of Santa Clara, Claimant

And

Child Abduction and Recovery Program, 12-4237-I-03
Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;
Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5
Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988
Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007
County of Santa Clara, Claimant

Dear Ms. Pianca and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

#### **Written Comments**

Written comments may be filed on the draft proposed decision by **February 3, 2016**. You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Please see <a href="http://www.csm.ca.gov/dropbox.shtml">http://www.csm.ca.gov/dropbox.shtml</a> on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

#### Hearing

This matter is set for hearing on **Friday, March 25, 2016**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about March 11, 2016. Please let us know in advance if you or a representative of your agency

Ms. Pianca and Ms. Kanemasu January 13, 2016 Page 2

will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

#### **Notice of Proposed Consolidation**

Pursuant to the executive director's duty under Government Code section 17530 to "expedite all matters within the jurisdiction of the Commission" and the procedure for the consolidation of incorrect reduction claims specified section 1185.6 of the Commission's regulations, I am proposing to consolidate the above-named incorrect reduction claims (IRCs). These IRCs raise common questions of law and fact, were filed by the same claimant, and were reduced by the State Controller's Office for the same reason. Accordingly, a consolidation of these claims would most efficiently expedite the hearing of these matters by the Commission.

Pursuant to section 1185.6(a) of the Commission's regulations, this notice of proposed consolidation will be posted to the Commission website at <a href="www.csm.ca.gov">www.csm.ca.gov</a>. If no objection is filed, the consolidation will become effective 30 days from the date of this notice, or on **February 12, 2016**. This consolidated matter will be named *Child Abduction and Recovery*, 08-4237-I-02 and 12-4237-I-03. Please use this new matter name in all future correspondence.

#### Requests to Sever Individual Incorrect Reduction Claim

On or before **February 12, 2016**, a claimant may serve and file a written request that the IRCs be severed from proposed consolidation. Timely requests to sever shall be approved. Requests for severing received after **February 12, 2016** shall be denied. (Cal. Code Regs., tit. 2, § 1185.6(b).)

#### **Appeal to the Commission**

Any party may appeal to the Commission for review of the actions and decisions of the executive director to consolidate these incorrect reduction claims pursuant to section 1181.1 of the Commission's regulations.

Sincerely

Heather Halsey

Executive Director

Hearing Date: March 25, 2016

J:\MANDATES\IRC\2008\4237 (Child Abduction & Recovery)\08-4237-I-02 (consolidated with 12-4237-I-02)

03)\IRC\Draft PD.docx

#### **ITEM**

# INCORRECT REDUCTION CLAIM DRAFT PROPOSED DECISION

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5

Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Child Abduction and Recovery

Fiscal Years 1999-2000, 2000-2001, 2001-2002, 2003-2004, 2004-2005, 2005-2006, and 2006-2007

08-4237-I-02 and 12-4237-I-03

County of Santa Clara, Claimant

#### **EXECUTIVE SUMMARY**

#### **Overview**

08-4237-I-02 (fiscal years 1999-2000, 2000-2001, and 2001-2002) and 12-4237-I-03 (fiscal years 2003-2004, 2004-2005, 2005-2006, and 2006-2007)¹ have been consolidated for hearing. These consolidated incorrect reduction claims (IRC's) challenge reductions made by the State Controller's Office (Controller) to reimbursement claims of the County of Santa Clara (claimant) for the *Child Abduction and Recovery* program.

The only issue remaining in contention for this matter is whether the Controller's reductions totaling \$1,183,619 for salaries, benefits, and related indirect costs claimed for fiscal years 1999-2000 through 2001-2002, and 2003-2004 are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. The reductions are based on the Controller's findings that the costs claimed were not supported by documentation or a documented time study that adequately represented the costs claimed for these years as required by the parameters and guidelines.

As explained herein, staff recommends that the Commission on State Mandates (Commission) deny this IRC.

#### The Child Abduction and Recovery Program

On September 19, 1979, the Board of Control, predecessor to the Commission, approved the test claim, finding that the test claim statutes imposed a reimbursable state-mandated program on counties by requiring district attorney offices to actively assist in the resolution of child custody problems, including visitation disputes and the enforcement of custody and other orders of the court in a child custody proceeding. These activities include actions necessary to locate and

¹ Note that there was no audit for 2002-2003 and that year is not in issue in this IRC.

return a child; the enforcement of child custody orders, orders to appear; or any other court order defraying expenses related to the return of an illegally detained, abducted, or concealed child; proceeding with civil court actions; and guaranteeing the appearance of offenders and minor in court actions. Reimbursement was found not to be required for the costs associated with criminal prosecutions under the Penal Code.²

On January 21, 1981, the Board of Control adopted the parameters and guidelines for this program for costs incurred beginning January 1, 1977. The parameters and guidelines have been amended several times. The parameters and guidelines that govern the reimbursement claims at issue in this case were amended by the Commission on August 26, 1999, and require that claimed costs "shall be supported" by cost element information, as specified. With respect to claims for salaries and benefits, claimants are required by Section VII. of the parameters and guidelines to:

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

Section VIII. further requires that "all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs," and that these "documents must be kept on file by the agency submitting the claim for [the audit] period specified in Government Code section 17558.5."

#### **Procedural History**

On March 17, 2006, the Controller issued the final audit report for IRC 08-4237-I-02. On January 28, 2009, claimant filed IRC 08-4237-I-02. On December 4, 2009, the Controller issued the final audit report for IRC 12-4237-I-03. On November 29, 2012, claimant filed IRC 12-4237-I-03. On December 22, 2014, the Controller filed late comments on IRC 08-4237-I-02. On December 22, 2014, the Controller filed late comments on IRC 12-4237-I-03. On December 31, 2014, the Controller revised their late comments on IRC 12-4237-I-03. On January 6, 2015, claimant requested an extension of time to April 3, 2015 to rebut the Controller's comments on these IRCs which was granted for good cause shown. On April 2, 2015, the claimant filed rebuttals to the Controller's late comments on IRC 08-4237-I-02 and IRC 12-4237-I-03.

On January 13, 2016, Commission staff issued the draft proposed decision.

#### **Commission Responsibilities**

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs that the Controller determines is excessive or unreasonable.

² Exhibit A, Incorrect Reduction Claim, 08-4237-I-02, pages 43-50 (parameters and guidelines, as amended July 22, 1993), 53-60 (parameters and guidelines, as amended August 26, 1999).

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.³ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."⁴

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.⁵

The Commission must also review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant. In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission's regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record.

## **Claims**

The following chart provides a brief summary of the claims and issues raised and staff's recommendation.

Issue	Description	Staff Recommendation	
Reduction Costs	The Controller found that \$1,183,619	Correct- Staff finds that the	
for Employee	claimed during the fiscal years audited was	claimant did not comply with	
Salaries,	not supported by documentation or time	the documentation	

³ Kinlaw v. State of California (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

⁴ County of Sonoma v. Commission on State Mandates (2000) 84 Cal.App.4th 1264, 1280, citing City of San Jose v. State of California (1996) 45 Cal.App.4th 1802, 1817.

⁵ Johnston v. Sonoma County Agricultural Preservation and Open Space District (2002) 100 Cal.App.4th 973, 983-984. See also American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California (2008) 162 Cal.App.4th 534, 547.

⁶ Gilbert v. City of Sunnyvale (2005) 130 Cal.App.4th 1264, 1274-1275.

⁷ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

Benefits, and Related Indirect Costs for fiscal years 1999-2000, 2000-2001, 2001-2002 and 2003-2004 study conducted that adequately represented the costs claimed as required by the parameters and guidelines. The Controller rejected the four week time study conducted by the claimant in November and December 2004 that was subsequently provided to support the costs claimed.

Thus, for fiscal years 1999-2000 through 2001-2002, the Controller allowed the costs claimed that were supported by time logs provided by the claimant. Since the claimant did not provide time logs or other documentation supporting the time spent on the mandate in fiscal year 2003-2004, however, the Controller extrapolated employee hours identified on timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year.

requirements in the parameters and guidelines to support the costs claimed for fiscal years 1999-2000, through 2001-2002 and 2003-2004 and, thus, the Controller's reductions are correct as a matter of law. Staff further finds that there is no evidence in the record that the Controller's rejection of the claimant's time study provided to support all costs claimed during the audit period, or that the Controller's extrapolation of allowable costs for fiscal year 2003-2004, is arbitrary, capricious, or entirely lacking in evidentiary support.

#### **Staff Analysis**

The Controller's Reduction of Costs for Employee Salaries, Benefits, and Related Indirect Costs Is Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

To claim costs for employee salaries and benefits, the parameters and guidelines applicable to the fiscal years at issue in these IRC's require that the claimant either specify the actual number of hours devoted to each mandated function and provide source documents or worksheets that show evidence of the validity of the costs, or claim costs based on the average number of hours devoted to each mandated function if supported by a documented time study. Average time accountings to support employee time claimed "can be deemed akin to worksheets." However, the time study is still required to "show evidence of and the validity of [the] costs [claimed]" for the mandated program.

Staff finds that the Controller's reduction of costs claimed for fiscal year 1999-2000 through 2001-2002 is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. The payroll documentation originally provided by the claimant to the Controller, which does not verify the time spent on the mandated program, does not comply with the documentation requirements of the parameters and guidelines. Moreover, based on the evidence in the record, the Controller's decision to reject the time study that claimant later prepared based on data from later fiscal years as inadequate documentation to support the costs claimed for all the employees is not arbitrary, capricious, or entirely lacking in evidentiary

⁸ Clovis Unified School Dist. v. Chiang (2010) 188 Cal.App.4th 794, 804.

⁹ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 53-60.

support. The record shows that the Controller considered the claimant's arguments and all relevant factors, and has demonstrated a rational connection between those factors and the decision made to reject the time study. The Commission cannot substitute its judgment for that of the Controller on audit decisions. ¹⁰

Staff also finds that the Controller's reduction of salary and benefit costs for fiscal year 2003-2004 is not arbitrary, capricious, or entirely lacking in evidentiary support. For this reimbursement claim, the claimant resubmitted the same four week time study conducted from November 15, 2004, through December 10, 2004 to support fiscal year 2003-2004 claimed costs, with a summary of the time study results and a projection of the results to a full fiscal year. The Controller determined, however, that the claimant's time study did not adequately support the time claimed for fiscal year 2003-2004 because the time study included three employee classifications that the county did not include in their claim for reimbursement; the time study period included a holiday week when employees worked fewer hours; and actual timesheets kept for January 2005 through June 2005 showed varying changes in staffing levels and workload. Since the claimant did not provide time logs or other documentation supporting the time spent on the mandate in fiscal year 2003-2004, the Controller extrapolated employee hours identified on timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year, instead of reducing costs to \$0. Staff finds that there is no evidence in the record that the Controller's rejection of the claimant's time study or the Controller's calculation of employee costs for fiscal year 2003-2004, is arbitrary, capricious, or entirely lacking in evidentiary support.

# **Conclusion**

Pursuant to Government Code section 17551(d), staff finds that the Controller's reductions are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

## **Staff Recommendation**

Staff recommends that the Commission adopt the proposed decision to deny the IRCs, and authorize staff to make any technical, non-substantive changes following the hearing.

¹⁰ American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California (2008) 162 Cal.App.4th 534, 547-548.

# BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM ON:

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare And Institutions Code Section 11478.5

Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years 1999-2000, 2000-2001, 2001-2002, 2003-2004, 2004-2005, 2005-2006, and 2006-2007

County of Santa Clara, Claimant

Case Nos.: 08-4237-I-02 and 12-4237-I-03

Child Abduction and Recovery Program

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5. ARTICLE 7

(*Adopted March 25, 2016*)

#### **DECISION**

The Commission on State Mandates (Commission) heard and decided this consolidated incorrect reduction claim (IRC) during a regularly scheduled hearing on March 25, 2016. [Witness list will be included in the adopted decision.]

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

The Commission [adopted/modified] the proposed decision to [approve/partially approve/deny] this IRC at the hearing by a vote of [vote count will be included in the adopted decision] as follows:

Member	Vote
Ken Alex, Director of the Office of Planning and Research	
Richard Chivaro, Representative of the State Controller, Vice Chairperson	
Mark Hariri, Representative of the State Treasurer	
Sarah Olsen, Public Member	
Eraina Ortega, Representative of the Director of the Department of Finance, Chairperson	
Carmen Ramirez, City Council Member	
Don Saylor, County Supervisor	

#### **Summary of the Findings**

08-4237-I-02 (fiscal years 1999-2000, 2000-2001, and 2001-2002) and 12-4237-I-03 (fiscal years 2003-2004, 2004-2005, 2005-2006, and 2006-2007)¹¹ have been consolidated for hearing. These consolidated IRC's challenge the State Controller's Office (Controller's) reductions to reimbursement claims of the County of Santa Clara (claimant) for the *Child Abduction and Recovery* program.

The only issue remaining in contention for this matter is whether the Controller's reductions totaling \$1,183,619 for unsupported salaries, benefits, and related indirect costs claimed for fiscal years 1999-2000 through 2001-2002 and 2003-2004 are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

To claim costs for employee salaries and benefits, the parameters and guidelines require that the claimant either specify the actual number of hours devoted to each mandated function and provide source documents or worksheets that show evidence of the validity of the costs, or claim costs based on the average number of hours devoted to each mandated function if supported by a documented time study. Average time accountings to support employee time claimed "can be deemed akin to worksheets." However, the time study is still required to "show evidence of and the validity of [the] costs [claimed]" for the mandated program. ¹³

The Commission finds that the Controller's reduction of costs claimed for fiscal year 1999-2000 through 2001-2002 is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. The payroll documentation originally provided by the claimant to the Controller, which does not verify the time spent on the program, does not comply with the documentation requirements of the parameters and guidelines. Moreover, based on the evidence in the record, the Controller's decision to reject the time study that claimant later prepared using data from later fiscal years as inadequate documentation to support the costs claimed for all the employees is not arbitrary, capricious, or entirely lacking in evidentiary support. The record shows that the Controller considered the claimant's arguments and all relevant factors, and has demonstrated a rational connection between those factors and the decision made to reject the time study. The Commission cannot substitute its judgment for that of the Controller on audit decisions.

The Commission also finds that the Controller's reduction of salary and benefit costs for fiscal year 2003-2004 is not arbitrary, capricious, or entirely lacking in evidentiary support. For this reimbursement claim, the claimant resubmitted the same four week time study conducted from November 15, 2004, through December 10, 2004 to support fiscal year 2003-2004 claimed costs, with a summary of the time study results and a projection of the results to a full fiscal year. The Controller determined, however, that the claimant's time study did not adequately support the time claimed for fiscal year 2003-2004 because the time study included three employee classifications that the county did not include in their claim for reimbursement; the time study period included a holiday week when employees worked fewer hours; and actual timesheets kept for January 2005 through June 2005 showed varying changes in staffing levels and workload.

¹¹ Note that there was no audit for 2002-2003 and that year is not in issue in this IRC.

¹² Clovis Unified School Dist. v. Chiang (2010) 188 Cal.App.4th 794, 804.

¹³ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 53-60.

Since the claimant did not provide time logs or other adequate documentation supporting the time spent on the mandate in fiscal year 2003-2004, the Controller extrapolated employee hours identified on timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year, instead of reducing costs to \$0. The Commission finds that there is no evidence in the record that the Controller's rejection of the claimant's time study or the Controller's calculation of employee costs for fiscal year 2003-2004, is arbitrary, capricious, or entirely lacking in evidentiary support.

Therefore, the Commission denies these IRCs.

# I. Chronology

03/17/2006	Controller issued the final audit report for fiscal years 1999-2000 through 2001-2002. ¹⁴
01/28/2009	Claimant filed IRC 08-4237-I-02. 15
12/04/2009	Controller issued the final audit report for fiscal years 2003-2004 through 2006-2007. ¹⁶
11/29/2012	Claimant filed IRC 12-4237-I-03. ¹⁷
12/22/2014	Controller filed Late Comments on IRC 08-4237-I-02. ¹⁸
12/22/2014	Controller filed Late Comments on IRC 12-4237-I-03.
12/31/2014	Controller filed Revised Late Comments on IRC 12-4237-I-03. 19
04/02/2015	Claimant filed Rebuttal to Controller's Late Comments on IRC 08-4237-I-02. ²⁰
04/02/2015	Claimant filed Rebuttal to Controller's Late Comments on IRC 12-4237-I-03. ²¹
1/13/2016	Commission staff issued the draft proposed decision. ²²

## II. Background

# A. Child Abduction and Recovery Program

¹⁴ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 19.

¹⁵ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 1.

¹⁶ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 16.

¹⁷ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 1.

 $^{^{18}}$  Exhibit C, Controller's Late Filed Comments on IRC 08-4237-I-02, page 1.

¹⁹ Exhibit D, Controller's Revised Late Comments on IRC 12-4237-I-03, page 1. Note that these revised comments simply replaced illegible pages with legible ones and these revised comments filed December 31, 2014 replace the late comments filed December 22, 2014.

²⁰ Exhibit E, Claimant's Rebuttal to Controller's Late Comments on IRC 08-4237-I-02, page 1.

²¹ Exhibit F, Claimant's Rebuttal to Controller's Late Comments on IRC 12-4237-I-03, page 1.

²² Exhibit G, Draft Proposed Decision.

On September 19, 1979, the Board of Control approved a test claim filed by the County of San Bernardino, finding that the test claim statutes imposed a reimbursable state-mandated program on counties by requiring district attorney offices to actively assist in the resolution of child custody problems, including visitation disputes and the enforcement of custody and other orders of the court in a child custody proceeding. These activities include actions necessary to locate and return a child; the enforcement of child custody orders, orders to appear; or any other court order defraying expenses related to the return of an illegally detained, abducted, or concealed child; proceeding with civil court actions; and guaranteeing the appearance of offenders and minor in court actions. Reimbursement was found not to be required for the costs associated with criminal prosecutions under the Penal Code. 23

On January 21, 1981 the Board of Control adopted the parameters and guidelines for this program for costs incurred beginning January 1, 1977. Since the adoption of the original parameters and guidelines, the test claim statutes have been renumbered and some have been amended.²⁴ In addition, the parameters and guidelines have been amended several times. The parameters and guidelines that govern the reimbursement claims at issue in this case were amended on August 26, 1999, and provide that counties may claim reimbursement for the following activities:

- 1. Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, including:
  - a. Contact with child(ren) and other involved persons.
    - (1) Receipt of reports and requests for assistance.
    - (2) Mediating with or advising involved individuals. Mediating services may be provided by other departments. If this is the case, indicate the department.
    - (3) Locating missing or concealed offender and child(ren).
  - b. Utilizing any appropriate civil or criminal court action to secure compliance.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and without substantial change enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278 and 278.5 of the Penal Code and enacted in a new statutory scheme in Sections 277, 278 and 278.5 which eliminated the distinction between cases with and cases without a preexisting child custody order.

²³ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 43-50 (parameters and guidelines, as amended July 22, 1993), 53-60 (parameters and guidelines, as amended August 26, 1999).

²⁴ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 53-54 (parameters and guidelines, as amended August 26, 1999), which explain under the Summary of Mandate section of the parameters and guidelines, the statutory changes as follows:

- (1) Preparation and investigation of reports and requests for assistance.
- (2) Seeking physical restraint of offenders and/or the child(ren) to assure compliance with court orders.
- (3) Process services and attendant court fees and costs.
- (4) Depositions.
- c. Physically recovering the child(ren).
  - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
  - (2) Other personal necessities for the child. All such items purchased must be itemized.
- 2. Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code Sections 3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and The Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).
  - a. Cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.
    - Please explain the special circumstances. A maximum of ten days per child is allowable. Costs must be identified per child, per day. This cost must be reduced by the amount of state reimbursement for foster home care which is received by the county for the child(ren) so placed.
  - b. Cost of transporting the child(ren) to the out-of-jurisdiction custodian.
    - (1) Travel expenses, food, lodging, and transportation for the escort and child(ren).
    - (2) Other personal necessities for the child(ren). All such items purchased must be itemized. Cost recovered from any party, individual or agency, must be shown and used as an offset against costs reported in this section.
    - (3) Securing appearance of offender and/or child(ren) when an arrest warrant has been issued or other order of the court to produce the offender or child(ren).
      - (a) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.
      - (b) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.
    - (4) Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.

- (a) Costs of food, lodging, transportation and other personal necessities for the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. All personal necessities purchased must be itemized.
- (b) Cost of an escort for the child(ren), including costs of food, lodging, transportation and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.²⁵

Section VI. of these parameters and guidelines describe the non-reimbursable costs as follows: "Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency."

Section VII. of these parameters and guidelines further require that claimed costs "shall be supported" by cost element information, as specified. With respect to claims for salaries and benefits, claimants are required to:

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed cost.

Section VIII. further requires that "all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs," and that these "documents must be kept on file by the agency submitting the claim for [the audit] period specified in Government Code section 17558.5." However, contemporaneous source documentation was not required by these parameters and guidelines.

### B. The Audit Findings of the Controller

The audit report for fiscal years 1999-2000 through 2001-2002 reduced costs by \$1,278,468 because claimant overstated productive hourly rates when calculating employee salaries and benefits (Finding 1) and claimed unsupported salaries, benefits, and related indirect costs (Finding 2). The audit report for fiscal years 2003-2004 through 2006-2007 reduced costs by \$296,732 on similar grounds: the claimant overstated productive hourly wage rates in all audit years (Finding 1) and claimed unsupported salaries, benefits, and related indirect costs in fiscal year 2003-2004 (Finding 2). The productive hourly wage rates in all audit years (Finding 2). The productive hourly wage rates in fiscal year 2003-2004 (Finding 2). The productive hourly wage rates in fiscal year 2003-2004 (Finding 2).

²⁵ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 53-60 (parameters and guidelines, as amended August 26, 1999).

²⁶ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 18-38. The audit report also reduced costs in Finding 3 for overstated indirect costs, which are not challenged by the claimant.

²⁷ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, pages 15-43. Finding 3 of this audit report also finds understated salaries, benefits, and related indirect costs for one employee, which

The claimant originally challenged both findings made by the Controller. After the IRCs were filed, however, the claimant withdrew the challenge to audit Finding 1 in both audit reports relating to the reduction of costs based on overstated productive hourly rates.²⁸ Thus, the claimant now only challenges the reductions in Finding 2 of the audit reports for unsupported salaries and benefits and related indirect costs claimed for fiscal years 1999-2000 through 2001-2002 and 2003-2004, totaling \$1,183,619, described as follows:²⁹

• The Controller reduced costs for salaries and benefits claimed for fiscal years 1999-2000 through 2001-2002 for two full-time employees in the claimant's Child Abduction and Recovery Unit because the county did not provide any documentation to support mandate-related hours claimed. In addition, one of the full-time employees stated that she spent part of her time assisting with criminal trial preparation after the defendant's first court appearance, which is not eligible for reimbursement. Moreover, the time study later submitted by the claimant shows that the two full-time employees worked between 42.50 and 69.27 percent and 60 and 92.94 percent, respectively, on the mandated program during the four week time study, 30 which contradicts the claimant's assertion that the full-time employees performed only mandate-related activities during the audit period.

The Controller also partially reduced costs claimed for the remaining employees working part-time on the program in these fiscal years because the county provided time logs that did not support all of the mandate-related hours claimed. The time logs identified mandate-related time, non-mandate related time, and non-productive time, but did not reconcile and support the hours claimed. Subsequently, the claimant submitted a four-week time study conducted in fiscal year 2004-2005 in lieu of the employee time logs, which the Controller rejected because the time study is not competent evidence to replace time logs provided to support the costs claimed for earlier fiscal years. In addition, the Controller found that the county did not identify how the time period studied (four weeks in fiscal year 2004-2005) was representative of the costs incurred in fiscal years 1999-2000 through 2001-2002, and did not show how the results could be projected to approximate actual costs for the audit period. The Controller concluded that a time study is not appropriate since the entire program requires varying levels of effort and includes activities that are not mandated by the state.

The Controller, therefore, allowed reimbursement for salaries and benefits for fiscal years 1999-2000 through 2001-2002 based on mandate-related hours supported by employee time logs.

occurred as result of an input error in the claimant's payroll system. The adjustment in Finding 3 is not disputed.

²⁸ Exhibit E, Claimant's Rebuttal to Controller's Late Comments on IRC 08-4237-I-02, page 4; Exhibit F, Claimants Rebuttal to Controller's Late Comments on IRC 12-4237-I-03, page 4.

²⁹ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 28; Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 31.

³⁰ Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, pages 16 and 43 (Tab 8, Controller's Analysis of Paralegal and Legal Clerk Time Study Hours).

• The Controller reduced costs for salaries and benefits claimed for fiscal year 2003-2004 because the claimant did not provide documentation to support the mandate-related hours claimed. Instead, the claimant resubmitted the four week time study from fiscal year 2004-2005 with a summary of the results and a projection of the results to estimate costs for 2003-2004. However, the Controller found that the time study was still not representative of the 2003-2004 costs because the time study included three employee classifications that the county did not include in their claim for reimbursement; the time study period included a holiday week when employees worked fewer hours; and actual timesheets kept from January 2005 through June 2005 showed varying changes in staffing levels and workload.

The Controller, therefore, rejected the claimant's time study and, instead, extrapolated the employee hours identified on the timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year.

#### **III.** Positions of the Parties

## A. County of Santa Clara

The claimant contends that the Controller's reductions for salary, benefits, and related indirect costs are incorrect and should be reinstated. For fiscal years 1999-2000 through 2001-2002, the claimant asserts that the employees working full-time on the mandated program should not be required to provide time logs, and that payroll documentation for these employees is sufficient, alone, to substantiate the hours claimed for full-time employees. The claimant argues in its rebuttal to the Controller's comments that while the "SCO response devalues the time study because it does not show that the County employees worked on mandate-related activities on a full-time basis...it does show that a percentage of these employees time was spent on mandate-related activities and the County should be reimbursed for this time." ³¹

The claimant also asserts that it provided time logs to substantiate the hours spent in mandate activities for those employees who did not perform mandate-activities full time.³² The claimant asserts that "to the extent that the SCO believed that the time logs were insufficient, a time study was performed from November 15, 2004 through December 10, 2004."³³ The claimant argues that ["t]he county did perform a time study in FY 2004-2005 to support costs claimed for FY 1999-2000, FY 2000-2001, and FY 2001-2002 because the source document requirement was not in the Commission's parameters and guidelines at the time the mandate claim was filed."³⁴ The claimant further argues that to the extent the Controller felt the time logs provided were insufficient, the time study performed provides a reliable measure of the time needed to perform mandated activities and that the Controller should rely on a current time study to support the hours claimed.³⁵ The claimant argues that the time study relied on contemporaneous documentation of mandated and non-mandated activities to fully account for the time; that it

³¹ Exhibit E, Claimant's Rebuttal to Controller's Late Comments on IRC 08-4237-I-02, page 5.

³² Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 15.

³³ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 15.

³⁴ Exhibit E, Claimant's Rebuttal to Controller's Late Comments on IRC 08-4237-I-02, page 5.

³⁵ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 15.

covered four weeks that corresponded with pay periods to assure that the time study documentation could be checked against payroll information; and that all employees performing mandated activities participated in order to eliminate errors due to small sample size or extrapolation. Further, the claimant argues that the time study is representative of a full fiscal year because the activities related to the program are not seasonal and have not changed appreciably over time.³⁶

For fiscal year 2003-2004, the claimant makes similar arguments regarding the appropriateness of the fiscal year 2004-2005 time study to support the costs claimed. The claimant also argues that the time study was done "in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year." The claimant asserts that the Controller failed to recognize that the time study substantiated the County's claims and wrongfully applied its own standard.³⁷

## B. State Controller's Office

It is the Controller's position that the audit adjustments are correct and that these IRC's should be denied. The Controller states that unallowable salary, benefits and indirect costs were claimed because the claimant did not provide any documentation to support the hours claimed for two full-time employees, and that for other employees the county provided time logs that did not support the hours claimed and included time for non-mandate-related activities. The Controller argues that claimant has not complied with the documentation requirements of the parameters and guidelines by merely providing payroll documentation in support of the costs claimed for full-time employees for fiscal years 1999-2000 through 2001-2002. The Controller further found that for fiscal years 1999-2000, 2000-2001, and 2001-2002, a time study conducted during fiscal year 2004-2005 and provided in lieu of time logs was not competent evidence to replace time logs in support of the costs claimed. For fiscal year 2003-2004, the Controller found that the county did not support costs claimed with source documents showing the evidence of and the validity of such costs and that the 18-day time study in fiscal year 2004-2005, was not representative of the audit period.

#### IV. Discussion

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to a local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes

³⁶ *Id*.

³⁷ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 12.

over the existence of state-mandated programs within the meaning of article XIII B, section 6.³⁸ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."³⁹

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency. ⁴⁰ Under this standard, the courts have found that:

When reviewing the exercise of discretion, "[t]he scope of review is limited, out of deference to the agency's authority and presumed expertise: 'The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]"..."In general...the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support..." [Citations.] When making that inquiry, the " "court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute." [Citation.] "41

The Commission must review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant. ⁴² In addition, section 1185.1(f)(3) and 1185.2(c) of the Commission's regulations requires that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record. ⁴³

The Controller's Reduction of Costs for Employee Salaries, Benefits, and Related Indirect Costs Is Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

³⁸ Kinlaw v. State of California (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

³⁹ County of Sonoma v. Commission on State Mandates (2000) 84 Cal.App.4th 1264, 1280, citing City of San Jose v. State of California (1996) 45 Cal.App.4th 1802, 1817.

⁴⁰ Johnston v. Sonoma County Agricultural Preservation and Open Space District (2002) 100 Cal.App.4th 973, 983-984. See also American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California (2008) 162 Cal.App.4th 534, 547.

⁴¹ American Bd. of Cosmetic Surgery, Inc., supra, 162 Cal.App.4th 534, 547-548.

⁴² Gilbert v. City of Sunnyvale (2005) 130 Cal.App.4th 1264, 1274-1275.

⁴³ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

08-4237-I-02 (fiscal years 1999-2000, 2000-2001, and 2001-2002) and 12-4237-I-03 (fiscal years 2003-2004, 2004-2005, 2005-2006, and 2006-2007)⁴⁴ have been consolidated for hearing. These consolidated IRC's challenge the Controller's reductions to reimbursement claims filed by claimant for the *Child Abduction and Recovery* program.

The only issue remaining in contention for this matter is whether the Controller's reductions totaling \$1,183,619 for unsupported salaries, benefits, and related indirect costs claimed for fiscal years 1999-2000 through 2001-2002 and 2003-2004 are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Reimbursement claims filed with the Controller are required as a matter of law to be filed in accordance with the parameters and guidelines adopted by the Commission. ⁴⁵ Parameters and guidelines provide instructions for eligible claimants to prepare reimbursement claims for the direct and indirect costs of a state-mandated program, and also identify the supporting documentation required to be retained. ⁴⁶

As indicated in the Background, the parameters and guidelines amended by the Commission on August 26, 1999, apply to these reimbursement claims.⁴⁷ Section VII.A.1. of the parameters and guidelines provide instructions on how to claim costs for employee salaries and benefits as follows:

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. Benefits are reimbursable; however, benefits rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed costs.

Section VIII. of the parameters and guidelines also requires that costs claimed "be traceable to source documents and/or worksheets that show evidence of and the validity of such costs." 48

⁴⁴ Note that there was no audit for 2002-2003 and it is unclear whether or not a reimbursement claim was filed in that year but that year is not in issue in this IRC.

⁴⁵ Government Code sections 17561(d)(1); 17564(b); and 17571; *Clovis Unified School District v. Chiang* (2010) 188 Cal.App.4th794, 801, where the court ruled that parameters and guidelines adopted by the Commission are regulatory in nature and are "APA valid"; *California School Boards Association v. State of California* (2009) 171 Cal.App.4th 1183, 1201, where the court found that the Commission's quasi-judicial decisions are final and binding, just as judicial decisions.

⁴⁶ Government Code section 17557; California Code of Regulations, title 2, section 1183.7.

⁴⁷ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 7; Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 4, Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, page 8; Exhibit D, Controller's Revised Late Comments on IRC 12-4237-I-03, page 9.

⁴⁸ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 58, 60; Exhibit B, Incorrect Reduction Claim 12-4237-I-03, pages 50, 52.

Therefore the parameters and guidelines require that the claimant either specify the actual number of hours devoted to each mandated function and provide source documents or worksheets that show evidence of the validity of the costs, or claim costs based on the average number of hours devoted to each mandated function if supported by a documented time study. Average time accountings to support employee time claimed "can be deemed akin to worksheets." However, the time study is still required to "show evidence of and the validity of [the] costs [claimed]" for the mandated program. ⁵⁰

For the reasons discussed below, the Commission finds that the reduction costs claimed for employee salaries, benefits, and related indirect costs is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

A. The Controller's Reduction of Costs for Fiscal Years 1999-2000 Through 2001-2002 Is

Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary
Support.

# 1. Reduction of costs for full-time employees

The Controller reduced salary and benefit costs claimed for fiscal years 1999-2000 through 2001-2002 for two full-time employees because the county did not provide adequate documentation to support mandate-related *hours* claimed. The claimant originally provided payroll documents to support the costs claimed for these employees, and asserts that the provision of payroll documentation for full-time employees should be sufficient to substantiate the hours claimed. However, payroll documentation does not show the actual number of hours the employees worked on mandated activities, as required by the parameters and guidelines. In addition, the reimbursement claims for fiscal years 1999-2000, 2000-2001, and 2001-2002, list the employee names, job classifications, and a brief description of the activities performed, but do not identify the actual number of hours devoted to each reimbursable function. Further, the Controller noted that one of the full-time employees stated during the audit that she did not work full-time on mandate-related activities, and that she assisted in trial preparation after the defendant's first court appearance, which is not eligible for reimbursement. There is no evidence in the record contradicting this statement.

Therefore, for full-time employees, the payroll documentation provided by the claimant does not comply with the requirements of the parameters and guidelines to support the actual number of hours devoted to each reimbursable function.

The claimant then tried to support the salary and benefit costs claimed for fiscal years 1999-2000, 2000-2001, and 2001-2002 by providing to the Controller a four-week time study of the program, conducted from November 15, 2004, through December 10, 2004. The claimant

⁴⁹ Clovis Unified School Dist. v. Chiang (2010) 188 Cal.App.4th 794, 804.

⁵⁰ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 60 (parameters and guidelines, amended August 26, 1999).

⁵¹ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 37.

⁵² Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 82, 117-118, 155.

⁵³ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 30; Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, page 16.

states that the time study relied on contemporaneous documentation of mandated and non-mandated activities to fully account for the time; that it covered four weeks that corresponded with pay periods to assure that the time study documentation could be checked against payroll information; and that all employees performing mandated activities participated in order to eliminate errors due to small sample size or extrapolation. Further, the claimant argues that the time study is representative of a full fiscal year because the activities related to the program are not seasonal and the time spent on the program has not changed appreciably over time.⁵⁴

The Controller, however, rejected the time study because it does not adequately support the costs claimed for these employees. The Controller found that the time study specifically contradicted the claimant's assertion that the full-time employees worked on mandate activities full-time. The two full-time employees, a paralegal and legal clerk, reported the following percentages of time spent on mandate activities for the time study period:

	Week 1	Week 2	Week 3	Week 4
Paralegal	91.50%	0.00%	60.00%	92.94%
Legal Clerk	47.44%	42.50%	67.78%	$69.27\%^{55}$

The claimant admits that the time study shows less than full-time hours for these employees, but argues that it should be reimbursed for the time identified in the study. ⁵⁶ The claimant states that while the "SCO response devalues the time study because it does not show that the County employees worked on mandate-related activities on a full-time basis...it does show that *a percentage of these employees time* was spent on mandate-related activities and the County should be reimbursed for this time." ⁵⁷

However, the Controller found that the time study itself, was not representative of the costs claimed for fiscal years 1999-2000, 2000-2001, and 2001-2002. The mandate-related hours reported during the time study, 606.5 hours, ⁵⁸ extrapolates to approximately 7,885 mandate-related hours annually. ⁵⁹ However, for the fiscal year in which the time study was done (2004-2005), the county only claimed 3,335 mandate-related hours. ⁶⁰ In addition, and as more fully explained in the next section below, the Controller found that the time spent on this state-

⁵⁴ *Id*.

⁵⁵ Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, pages 16, 43 (Tab 8, Controller's Analysis of Paralegal and Legal Clerk's Time Study Hours).

⁵⁶ Exhibit E, Claimant's Rebuttal to Controller's Late Comments on IRC 08-4237-I-02, page 5.

⁵⁷ Exhibit E, Claimant's Rebuttal to Controller's Late Comments on IRC 08-4237-I-02, page 5 (emphasis added).

⁵⁸ Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, page 45 (Tab 9, Analysis of Time Study).

⁵⁹ The time study occurred over a 4 week period, including Thanksgiving Break: 606.5 hour/4 weeks equals: 151.625 mandated-hours per week. Multiplied by 52 weeks is 7884.5 hours. See also, Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, page 16.

⁶⁰ Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, pages 16, 56 (Tab 10, Santa Clara County's Total Mandate-Related Hours Claimed).

mandated program varied from year to year and was not constant and, thus, the time study does not adequately support the time spent on the program during these earlier fiscal years. ⁶¹

The Commission finds that the Controller's full reduction of costs for these employees is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. As indicated above, the payroll documentation originally provided by the claimant, which does not verify the time spent on the program, does not comply with the documentation requirements of the parameters and guidelines. Moreover, based on the evidence in the record, the Controller's decision to reject the time study as inadequate documentation to support the costs claimed is not arbitrary, capricious, or entirely lacking in evidentiary support. The Commission cannot substitute its judgment for that of the Controller on audit decisions to reject the time study. With respect to audit decisions of the Controller, the Commission need only determine if the Controller "has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute." The Commission finds that the Controller has met this burden. Based on the evidence in the record, the Controller's finding that the time study does not support or "show evidence of and the validity of [the] costs [claimed]" for the full-time employees is not arbitrary, capricious, or entirely lacking in evidentiary support.

Accordingly, the Commission finds that the claimant did not comply with the documentation requirements of the parameters and guidelines and, thus, the Controller's reduction of all costs claimed for the full-time employees is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

# 2. Reduction of costs for the remaining employees

The Controller also partially reduced the costs claimed for the remaining employees that worked on this program part-time in these fiscal years because the county provided time logs, but the time logs did not support all of the mandate-related hours claimed. The time logs identified mandate-related time, non-mandate related time, and non-productive time, but did not reconcile and support the hours claimed. The Controller allowed the time supported by documentation as required by the parameters and guidelines, and reduced the unsupported costs claimed. ⁶³

Subsequently, the claimant submitted the four-week time study conducted in November and December 2004 *in lieu* of the employee time logs to support the costs claimed for these employees, which the Controller rejected. The Controller found that the time-study (conducted in 2004) was not competent evidence to replace actual time records provided for costs claimed for fiscal years 1999-2000 through 2001-2002, and that the time study results did not represent the time spent on the program in the fiscal years claimed. Further, in the time study plan overview, the claimant also asserts that "the activities in this mandate do not vary by the time of

⁶¹ Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, pages 16, 51-56 (Tab 10, Santa Clara County's Total Mandate-Related Hours Claimed).

⁶² American Bd. of Cosmetic Surgery, Inc., supra, 162 Cal.App.4th 534, 547-548.

⁶³ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 28, 58, 60.

⁶⁴ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, pages 30-31.

year."⁶⁵ However, the Controller found that neither the time study, nor the claimant's annual reimbursement claims, support the claimant's assertion that the workload is constant as follows:

[T]he Child Recovery Unit Lieutenant Investigator testified that the unit routinely loaned investigators to other units because of shortages or not enough work in the Child Recovery Unit. Furthermore, the county's claims show significant workload variance from year to year based on total mandate-related hours that the county reported...

Fiscal Year	Total Mandated-Related Hours Reported	
1999-2000	10,694	
2000-01	14,150	
2001-02	13,531	
2002-03	12,814	
2003-04	7,783	
2004-05	$3,334^{66}$	

The Commission finds that the Controller's audit decision to reject the time study as inadequate documentation to support the costs claimed is not arbitrary, capricious, or entirely lacking in evidentiary support. The record shows that the Controller considered the claimant's arguments and all relevant factors, and has demonstrated a rational connection between those factors and the decision made.⁶⁷ The claimant has not filed any evidence rebutting the Controller's findings on the variability of time spent on mandated activities in the fiscal years reported. Therefore, the Commission is required to defer to the Controller's audit decision.⁶⁸

Accordingly, based on the evidence in this record, the Commission finds that the claimant did not comply with the documentation requirements of the parameters and guidelines and, thus, the Controller's partial reduction of costs claimed for employees working on the program on a part-time basis in fiscal years 1999-2000, 2000-2001, and 2001-2002 is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

# B. <u>The Controller's Reduction of Costs for Fiscal Year 2003-2004 Is Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.</u>

For fiscal year 2003-2004, the claimant did not provide time logs or payroll documentation to support the costs claimed, but resubmitted the four week time study conducted from November 15, 2004, through December 10, 2004 to support fiscal year 2003-2004 claimed costs, with a summary of the time study results and a projection of the results to a full fiscal year. ⁶⁹ However, the Controller found that the time study was still not representative of the 2003-2004 costs because the time study included three employee classifications that the county did not include in their claim for reimbursement; the time study period included a holiday week when

⁶⁵ Exhibit A, Incorrect Reduction Claim 08-4237-I-02, page 190.

⁶⁶ *Id.*, page 31.

⁶⁷ American Bd. of Cosmetic Surgery, Inc., supra, 162 Cal.App.4th 534, 547-548.

⁶⁸ *Ibid*.

⁶⁹ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 31.

employees worked fewer hours; and actual timesheets kept from January 2005 through June 2005 showed varying changes in staffing levels and workload. The Controller, therefore, rejected the claimant's time study and, instead, extrapolated the employee hours identified on the timesheets for January 2005 through June 2005 to approximate the actual hours spent on the program for the 2003-2004 fiscal year. The Controller's audit resulted in a partial reduction of salary, benefit, and related indirect costs totaling \$169,848.

The claimant argues that the Controller wrongfully applied its own standard and failed to recognize the time study the claimant provided, which substantiates the claim. The claimant argues that the time study provided is a reliable measure of the time needed to perform the mandated activities as follows:

The time study relied on contemporaneous documentation of the mandated and non-mandated activities to provide a full accounting of time; it covered four weeks that corresponded with pay periods to assure that the time study documentation could be checked back against payroll information; it was done in close proximity to the claim period and for a reasonable length of time to merit acceptance as representative of the fiscal year; and all employees performing mandated activities participated to eliminate any errors that could have occurred due to small sample size or extrapolation. Moreover, because the activities related to the program are not seasonal and have not changed appreciably over time, the November-December 2004 time study is a reliable indicator of the time spent on the same activities during the claiming period in question. ⁷⁴

In their response to the draft audit report, the claimant also argues that the time study was conducted close in proximity to the claim period and for a reasonable length of time to be representative of the claim period.⁷⁵

The Controller found the time study does not adequately represent the costs claimed for fiscal year 2003-2004. The evidence in the record supports the Controller's decision. For example, the four week time study period included the Thanksgiving holiday, in which three employees did not work at all, and the remaining time-studied employees worked fewer hours. The subsequent timesheets submitted for January 2005 through June 2005 also contradict the claimant's assertion that there were no substantial staffing level or workload changes within the program. County employees maintained actual timesheets for the period of January 2005 through June 2005. During that time, employees documented monthly mandate-related time

⁷⁰ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 13, 31.

⁷¹ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 32.

⁷² Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 31.

⁷³ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 12.

⁷⁴ *Id*.

⁷⁵ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 40.

⁷⁶ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 31.

⁷⁷ Exhibit D, Controller's Revised Late Comments on IRC 12-4237-I-03, page 17.

between 440.5 hours and 662.5 hours, a variance of 50%.⁷⁸ The Controller concluded that this variance of 50% shows that the time study of 18 work days is not representative of the fiscal year 2003-2004 costs.⁷⁹ Further, the time study results for the seven employees the county claimed do not support the mandate-related hours claimed for fiscal year 2003-2004. For fiscal year 2003-2004 the county claimed 7,783 mandate-related hours attributable to seven employees.⁸⁰ However an extrapolation of the time study hours for these same seven employees total only 6,646.25 mandate-related hours.⁸¹

The Commission finds that the Controller considered the claimant's arguments and all relevant factors, and has demonstrated a rational connection between those factors and the decision made. 82 And the claimant has not filed any evidence rebutting the Controller's findings. Therefore the Controller's conclusion that the time study does not adequately support the actual hours claimed is not arbitrary, capricious, or lacking in evidentiary support.

The Commission further finds that the Controller's decision to estimate fiscal year 2003-2004 salary and benefit costs based on an extrapolation of hours actually spent on the mandate and documented on timesheets from January 2005 through June 2005 is not arbitrary, capricious, or entirely lacking in evidentiary support. As indicated above, the claimant did not provide time logs or other adequate documentation supporting the time spent on the mandate in fiscal year 2003-2004 as required by the parameters and guidelines and, instead of reducing the costs to \$0, the Controller used actual time spent on the program the following year. There is no evidence in the record that the time spent on the mandate in 2005 is not representative of the fiscal year 2003-2004 costs.

The Commission therefore finds that the Controller's reduction of costs for employees' salaries, benefits, and related indirect costs for fiscal year 2003-2004 is not arbitrary, capricious, or entirely lacking in evidentiary support.

#### V. Conclusion

The Commission finds that the Controller's reductions are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Based on the foregoing, the Commission denies this IRC.

⁷⁸ Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 34.

⁷⁹ Exhibit D, Controller's Revised Late Comments on IRC 12-4237-I-03, page 17.

⁸⁰ Exhibit D, Controller's Revised Late Comments on IRC 12-4237-I-03, page 18; Exhibit B, Incorrect Reduction Claim 12-4237-I-03, page 81; Exhibit C, Controller's Late Comments on IRC 08-4237-I-02, page 55 (Tab 10, Santa Clara County's Total Mandate-Related Hours Claimed).

⁸¹ Exhibit D, Controller's Revised Late Comments on IRC 12-4237-I-03, page 18.

⁸² American Bd. of Cosmetic Surgery, Inc., supra, 162 Cal.App.4th 534, 547-548.

### **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On January 15, 2016, I served the:

# **SCO Comments on Draft Proposed Decision**

Child Abduction and Recovery Program, 08-4237-I-02

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5 Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years: 1999-2000, 2000-2001, and 2001-2002

County of Santa Clara, Claimant

And

Child Abduction and Recovery Program, 12-4237-I-03

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5

Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007

County of Santa Clara, 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 January 15, 2016 at Sacramento, California.

Jill L. Magee

Commission on State Mandates 980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

# **COMMISSION ON STATE MANDATES**

# **Mailing List**

Last Updated: 1/14/16

Claim Number: 08-4237-I-02 Consolidated with 12-4237-I-03

Matter: Child Abduction and Recovery Program

Claimant: County of Santa Clara

#### 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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# BETTY T. YEE

January 15, 2016

Commission on
State Mandates

RECEIVED

# **Exhibit H**

# California State Controller

January 15, 2016

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

# Re: Draft Proposed Decision

Incorrect Reduction Claim

Child Abduction and Recovery Program, 08-44237-I-02 and 12-4237-I-03

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421

Penal Code Sections 277, 278, and 278.5

Welfare and Institutions Code Section 11478.5

Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years 1999-2000, 2000-2001, 2001-2002, 2003-04, 2004-05, 2005-06, and 2006-07

Santa Clara County, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) has reviewed the Commission on State Mandates' (Commission) draft staff analysis dated January 13, 2015, for the above incorrect reduction claim filed by Santa Clara County. We support the Commission's conclusion and recommendation.

The Commission supported the SCO adjustments totaling \$1,183,619 for reductions not supported by documentation or time study conducted that adequately represented the costs claimed as required by the parameters and guidelines.

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

Sincerely,

JIM L. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

JLS/ls

16779

## **DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On January 15, 2016, I served the:

### **SCO Comments on Draft Proposed Decision**

Child Abduction and Recovery Program, 08-4237-I-02

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5 Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years: 1999-2000, 2000-2001, and 2001-2002

County of Santa Clara, Claimant

And

Child Abduction and Recovery Program, 12-4237-I-03

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5

Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007

County of Santa Clara, 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 January 15, 2016 at Sacramento, California.

Jill L. Magee

Commission on State Mandates 980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

# **COMMISSION ON STATE MANDATES**

# **Mailing List**

Last Updated: 1/14/16

Claim Number: 08-4237-I-02 Consolidated with 12-4237-I-03

Matter: Child Abduction and Recovery Program

Claimant: County of Santa Clara

#### 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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