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October 13, 2015
*Commission on
State Mandates*

BETTY T. YEE
California State Controller

LATE FILING

October 12, 2015

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

Re: Draft Proposed Decision
Incorrect Reduction Claim
Notification of Truancy, 10-904133-I-10 and 13-904133-I-12
Education Code Section 48260.5
Statutes 1983, Chapter 498
Fiscal Years 2003-2004, 2004-05, 2005-06, and 2006-07
Riverside Unified School District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) has reviewed the Commission on State Mandates' (Commission) Draft Staff Analysis (DSA) dated September 21, 2015, for the above incorrect reduction claim (IRC) filed by Riverside Unified School District. This letter constitutes the Controller's response to the DSA.

We support the Commission staff decision related to the following:

- Reductions based on insufficient documentation to support the number of initial truanancies claimed are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.
- Reductions based on notifications of truancy issued for pupils who had less than three unexcused absences or occurrences of tardiness and for pupils who were under the age of six and over the age of eighteen are correct as a matter of law.
- Reductions based on notifications issued for pupils with fewer than three absences or tardiness occurrences are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.
- The statistical sampling methodology used by the Controller to determine the amounts to be reduced is not arbitrary, capricious, or entirely lacking in evidentiary support.

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

However, we do not support the Commission's conclusion that the following SCO adjustments were not supported:

- Reductions based on initial truancy notifications for pupils who accumulated fewer than four unexcused absences are inconsistent with the Education Code and are incorrect as a matter of law.
- Reductions based on an extrapolation of a single instance of insufficient documentation supporting that a student accumulated the required number of absences to be classified as a truant are entirely lacking in evidentiary support.

Reductions for Students Who Accumulated Fewer Than Four Unexcused Absences

The DSA states that the disallowance of notifications issued for pupils who accumulated three but not four or more absences is incorrect as a matter of law because it relies on the former definition of a truant. We disagree with this conclusion. This matter was previously addressed by the SCO in a letter dated August 21, 2015, responding to the DSA issued for an IRC filed by San Juan Unified School District (IRC 07-994133-I-05 and 10-904133-I-07). Shawn D. Silva, SCO Senior Staff Counsel, prepared the response that the Commission received on August 24, 2015 (**Tab 2**). Our comments for this IRC, as they relate to this issue, have not changed from what was included in our August 21, 2015 response. Since the issue is identical, we are resubmitting our August 21, 2015 letter containing the specifics of our disagreement with the DSA.

Support for Insufficient Documentation

The DSA notes the lack of evidence in the record supporting the audit conclusion that one of the notices included in the sample of notifications analyzed was unallowable due to insufficient documentation. We agree that the audit evidence supporting this finding was not included in the final audit report nor in our comments filed with the Commission on October 3, 2014, to the district's filed IRC.

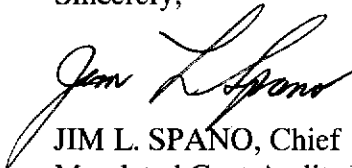
During the course of the audit, the district provided Truancy Letter Status Reports (**Tab 3**) containing information related to each student for whom the district had prepared and sent an initial notification of truancy to that student's parent or guardian. We used these reports to generate our sample list of students for further testing purposes. After selecting students for our samples, the district provided the auditor access to the district's attendance accounting system using a district computer terminal. By performing this step, the auditor was able to access the attendance records for each student in our samples to verify whether the students had accumulated the required number of absences to be classified as a truant and to also verify whether the student was under the age of six or over the age of eighteen when the unexcused absences occurred. During this testing step, the auditor noted in the audit workpapers (**Tab 4**) that the district's system contained no attendance information at all for one of the students selected.

Heather Halsey
October 12, 2015
Page 3

After completing this step, the auditor sent an email to the district's Fiscal Services Manager and the CWA Coordinator on May 1, 2009, **(Tab 5)** containing a list of 64 students with absences that did not meet the threshold for reimbursement under the mandated program. The district's CWA Coordinator responded by email on June 3, 2009, **(Tab 6)** providing additional information for 15 of the 64 students on the list. The district did not provide any additional information for us to consider concerning the one student who had no information in the district's attendance accounting system. Therefore, we based our audit finding for that student on "insufficient documentation" provided by the district to support that the student accumulated the required number of absences to be classified as a truant.

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
COMMISSION DRAFT PROPOSED DECISION DATED SEPTEMBER 21, 2015
RELATED TO AN INCORRECT REDUCTION CLAIM (IRC) BY
RIVERSIDE UNIFIED SCHOOL DISTRICT**

**NOTIFICATION OF TRUANCY PROGRAM
Fiscal Year (FY) 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07
10-904133-I-10 AND 13-9044133-I-12**

Table of Contents

<u>Description</u>	<u>Page</u>
State Controller’s Office (SCO) Response to Commission’s Draft Proposed Decision	
SCO Declaration	Tab 1
SCO Letter dated August 21, 2015 – Controller’s Comments on Draft Proposed Decision...	Tab 2
District-Provided Truancy Letter Status Reports for FY 2003-04.....	Tab 3
SCO Audit Workpaper – Review of Truancy Cases – FY 2003-04 – Period Attendance	Tab 4
Email dated May 1, 2009 to Fiscal Services Manager and CWA Coordinator	Tab 5
Email dated June 3, 2009 from CWA Coordinator Responding to May 1, 2009 Email	Tab 6

TAB 1

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725

2 Sacramento, CA 94816

Telephone No.: (916) 324-8907

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BEFORE THE

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COMMISSION ON STATE MANDATES

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STATE OF CALIFORNIA

6

7 INCORRECT REDUCTION CLAIM ON:

No.: 10-904133-I-10 and
13-904133-I-12

8

Notification of Truancy Program

AFFIDAVIT OF BUREAU CHIEF

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Education Code section 48260.5
Statutes 1983, Chapter 498

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Riverside Unified School District, Claimant

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

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1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.

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2) I am currently employed as a Bureau Chief, and have been so since April 21, 2000. Before that, I was employed as an Audit Manager for two years and three months.

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3) I am a California Certified Public Accountant.

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4) I reviewed the work performed by the SCO auditors.

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5) Tab 2 is a copy of the letter the SCO filed with the Commission in response to a DSA issued for an incorrect reduction claim (IRC) filed by San Juan Unified School District (IRC No. 07-994133-I-05 and 10-904133-I-07).

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6) Tab 3 is a copy of Truancy Letter Status Reports provided to the SCO auditor by Riverside Unified School District containing information related to each student for which the district had prepared and sent an initial notification of truancy to that student's parent or guardian.

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7) Tab 4 is an SCO workpaper documenting that Riverside Unified School District's system contained no attendance information at all for one of the students selected (line item 140).

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8) Tab 5 is an SCO email sent to the Riverside Unified School District's Fiscal Services Manager and the CWA Coordinator on May 1, 2009, containing a list of 64 students with absences that did not meet the threshold for reimbursement under the mandated program.

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

3 Date: October 12, 2015

4 OFFICE OF THE STATE CONTROLLER

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6 By: 

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

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TAB 2



RECEIVED
August 24, 2015
*Commission on
State Mandates*

BETTY T. YEE
California State Controller

August 21, 2015

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

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

Re: Controller's Comments on Draft Proposed Decision
Notification of Truancy, 07-904133-I-05 and 10-904133-I-07
Education Code Section 48260.5
Statutes 1983, Chapter 498
Fiscal Years 1999-2000 through 2001-02
San Juan Unified School District, Claimant

Dear Ms. Halsey and Mr. Petersen:

This letter constitutes this office's response to the Draft Proposed Decision (DPD) in this matter. Although we agree with the conclusion that the audit was conducted in a timely manner, we disagree with the conclusion that the notification sent upon the third absence is reimbursable. Such a conclusion is contrary to the clear language in the relevant parameters and guidelines, and the mandatory language of AB 1698 (Stats. 2007, Ch. 69). It also violates the standard process for the determination of a mandate and the amendment of parameters and guidelines. For these reasons we oppose the reinstatement of the costs associated with the notification sent upon the third absence.

The primary problem with the conclusion that the third notification is reimbursable is that this result is contrary to the plain language of AB 1698. In part that bill provides that:

[T]he Commission on State Mandates shall amend the parameters and guidelines regarding the notification of truancy ... and modify the definition of a truant ... [c]hanges made by the commission to the parameters and guidelines shall be deemed effective on July 1, 2006.

The bill unambiguously provides that changes to the definition of a truant, for the purposes of the parameters and guidelines, will not become effective until July 1, 2006. Despite this clear language the DPD proceeds to retroactively amend the definition of truant to some date prior to the fiscal years audited, presumably 1995. Had the legislature desired to make the changes retroactive to 1995, they could have easily done so, but they chose not to. The DPD does not set forth any reasons for ignoring the plain language of AB 1698. In doing so it renders portions of AB 1698 surplusage, a result that is to be disfavored.¹ One possible reason is that staff believes that AB 1698 compels a result that is inconsistent with the provisions of Article XIII B, § 6. However, an administrative agency has no power to disregard a statute that they believe is unconstitutional². Since AB 1698 clearly provides that the old definition of truant is applicable until July 1, 2006, the Commission should uphold the finding of the auditors with respect to the notification upon the third absence.

The conclusion in the DPD is also contrary to the explicit language of the parameters and guidelines. The parameters and guidelines provide that “[a] truancy occurs when a student is absent from school without valid excuse more than three (3) days”.³ The DPD dismissively notes that the cited language is in the “summary,” but fails to provide any legal authority for treating it differently than other portions of the parameters and guidelines. If the summary is of no import, then the Legislature’s direction to amend it would be without any practical effect, and we cannot presume that the Legislature engages in idle acts.⁴ The DPD also goes to great lengths to label the definition of truant as “definitional” as opposed to the identified reimbursable activities, which it labels as “mandatory”. Again though, the DPD fails to cite any legal or logical authority for treating the two types of language differently. Although they contain different provisions, Education Code⁵ sections 48260 and 48260.5 are inextricably linked, without the existence of Section 48260, Section 48260.5 has no force or effect. Although not explicitly stated, the DPD essentially recommends that the Commission approve a sua sponte, retroactive amendment of the parameters and guidelines, without providing any legal authority for such an action. Not only is there no legal authority for such an amendment, but it would also be contrary to the express language of AB 1698, as noted above.

The final problem with the DPD’s approach is that it ignores the basic concepts and procedures of the mandate process. Although a statute, or executive order or regulation, creates a mandate, it is the test claim process that creates reimbursability. The legislature, in passing Government Code sections 17500 et seq., chose to place the burden on local governmental entities to establish reimbursability. Because of this process there may often be discrepancies between what a local is legally obligated to do, and what they are reimbursed for doing. The DPD asserts, without any real analysis, that the 1994

¹ *McCarthy v. Pacific Telesis Group* (2010) 48 Cal.4th 104, 110.

² California Constitution, Article III, § 3.5.

³ Parameters and guidelines, amended July 22, 1993, page 1.

⁴ *Imperial Merchant Services, Inc. v. Hunt* (2009) 47 Cal.4th 381, 390.

⁵ All further references shall be to the Education Code, unless otherwise indicated.

August 21, 2015

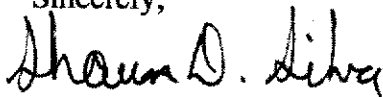
Page 3

amendment to Section 48260 [S.B. 1728 (Stats. 1994, Ch. 1023)] does not constitute a mandate as it does not require a new program or higher level of service. However, the DPD fails to state the rules for determining if it is a new program or higher level of service, and never applies the facts to those rules. In the Statement of Decision for the *Domestic Violence Background Checks* program (dated July 26, 2007), at pages 8-9, the Commission stated that:

To determine if the program is new or imposes a higher level of service, the test claim legislation must be compared with the legal requirements in effect immediately before the enactment of the test claim legislation⁶. A "higher level of service" occurs when the new "requirements were intended to provide an enhanced service to the public."⁷ Finally, the newly required activity or increased level of service must impose costs mandated by the state.⁸

Applying these rules we can clearly see that the 1994 amendment to Section 48260 created a mandate, as it imposed a higher level of service upon school districts. Before the amendment the districts only had to send the truancy notification if a pupil had four absences, but after the amendment the district had to send the notification upon the third absence. The new requirements were clearly intended to provide an enhanced service to the public as it provided for earlier notice to parents of the attendance issues of their child, allowing them to intervene earlier, and hopefully reduce the potential for future attendance problems. The increased costs are at the core of this IRC. Applying the Commission's own rules we see that the 1994 amendment to Section 48260 created a state mandate, and the only way for the claimant's to receive reimbursement therefore, would have been for them to file a test claim, which no school district ever did. Based on the above factors the Controller's Office believes that the Commission should find that the 1993 version of the parameters and guidelines applies, and therefore the reductions made were proper and in accordance with law.

Sincerely,



SHAWN D. SILVA
Senior Staff Counsel

SDS

⁶ *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859, 878; *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830, 835.

⁷ *San Diego Unified School Dist., supra*, 33 Cal.4th 859, 878.

⁸ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1284; Government Code sections 17514 and 17556.

TAB 3

ID#	Student	Grd	Truancy Code	Truancy Date	LNG	Truancy Comments	Truancy Visit Code	(Days Missed since last Truancy Date)		
								UNX/TRU Count	T30 Count	Period Count
111253		10	2	10/24/2003						
117508		11	1	10/24/2003				010		066
278265		12	3	01/26/2004				019		110
077277		11	2	10/24/2003			P	002		033
132023		09	3	01/26/2004	SPN		P	014		126
125892		09	1	09/26/2003				006		052
125382		09	1	11/21/2003				023		167
116535		09	1	10/24/2003				010		061
147866		11	1	10/24/2003				019		104
103220		11	1	09/26/2003				002		012
156967		09	1	01/26/2004				010		093
142153		12	2	11/21/2003			P	006		037
137101		09	2	11/21/2003	SPN			035		188
268767		09	3	01/26/2004	SPN			004		029
276395		09	4	01/26/2004			P	035		194
178335		10	3	11/21/2003			P	009		063
164680		09	1	09/26/2003			P	024		137
132763		09	1	09/26/2003				024		223
098125		09	2	11/21/2003						
112039		11	1	09/26/2003				022		130
171133		10	1	10/24/2003				010		061
134120		09	1	09/26/2003				002		020
122891		10	1	01/26/2004	SPN			002		025
287652		11	1	11/21/2003			P			001
261681		09	1	09/26/2003				019		101
109864		11	2	11/21/2003				024		225
111039		11	1	01/26/2004				003		015
160194		10	2	01/26/2004			P	007		056
160735		09	1	10/24/2003				006		048
165112		11	1	09/26/2003				009		068
105653		10	2	03/12/2004				010		078
164934		11	1	11/21/2003			P	002		019
282272		09	1	09/26/2003				001		014
112324		11	1	09/26/2003				004		037
269837		09	4	01/26/2004			P	001		018
277776		09	4	01/26/2004			P	008		054
270798		10	2	01/26/2004						
283677		09	2	01/26/2004				018		116
119475		09	2	11/21/2003				030		164
133811		09	1	11/21/2003						012
161291		09	1	10/24/2003				007		044
122306		09	1	10/24/2003				004		034
261120		12	2	10/24/2003						007
267275		09	3	11/21/2003	SPN		P	023		207
151822		09	1	09/26/2003				001		008
110365		10	2	11/21/2003				010		060
118780		09	4	01/26/2004	SPN		P	002		027
133715		09	2	01/26/2004				007		040
132839		09	4	01/26/2004			P	001		018
123372		09	1	09/26/2003						
114662		09	2	11/22/2002				004		037
260176		09	1	09/26/2003	SPN					
280204		09	4	01/26/2004				007		072
276919		10	2	11/21/2003			P	025		225
145020		09	3	11/21/2003	SPN			016		095
279513		09	2	10/24/2003	SPN		P	004		037
119037		09	2	10/24/2003	SPN			011		108
								015		111

57/8346

TAB 4

Riverside Unified School District
 Notification of Truancy Program
 Review of Truancy Cases
 July 1, 2003 to June 30, 2007
 S09-MCC-034

No 3 2.03% Unallowable
 Yes 145 97.97% Allowable



FISCAL YEAR 03/04 - PERIOD

Allowable	SCHOOL	ID#	LAST NAME	FIRST NAME	GRADE LVL	All Day			T90	Note	Comments(Birthdate to check truant notification(s) per Ed. Code.
						TRU	UNX	UNX			
1	Yes	CENTRAL	141375		8	1	0	1	4	1	
2	Yes	CENTRAL	270658		8	0	0	2	6	0	
3	Yes	CENTRAL	153800		7	4	0	8	16	1	
4	Yes	CENTRAL	144345		8	1	5	4	0	0	
5	Yes	CHEMAWA	148803		7	2	12	0	16	1	
6	Yes	CHEMAWA	287658		8	3	2	0	0	0	
7	Yes	CHEMAWA	140261		8	7	24	4	2	0	
8	Yes	CHEMAWA	134947		8	4	7	0	0	0	
9	Yes	CHEMAWA	257263		8	7	4	0	0	0	
10	Yes	CHEMAWA	286530		7	6	3	0	0	0	
11	Yes	CHEMAWA	263323		7	1	6	0	0	0	
12	Yes	CHEMAWA	139707		8	5	5	0	1	0	
13	Yes	CHEMAWA	171643		8	5	2	6	2	0	
14	Yes	CHEMAWA	153228		8	6	10	12	16	0	
15	Yes	CHEMAWA	133918		7	9	4	2	3	0	
16	Yes	CHEMAWA	165015		7	0	2	0	4	3	
17	Yes	EARHART	150773		7	1	1	2	2	0	
18	Yes	EARHART	273972		8	2	2	0	3	2	
19	Yes	EARHART	147303		7	4	0	3	0	3	
20	Yes	EARHART	148586		7	1	0	1	7	0	
21	Yes	GAGE	145227		7	0	0	1	5	0	
22	Yes	GAGE	150407		7	9	3	6	0	0	
23	Yes	UNIVERSITY	148221		7	6	0	0	9	0	
24	Yes	UNIVERSITY	288969		8	6	3	0	12	0	
25	Yes	UNIVERSITY	261599		8	1	14	0	9	0	
26	Yes	UNIVERSITY	142440		8	2	18	0	3	0	
27	Yes	UNIVERSITY	282647		7	20	64	11	9	0	
28	Yes	ARLINGTON	286239		9	46	3	0	0	0	
29	Yes	ARLINGTON	268278		11	2	1	0	6	0	
30	Yes	ARLINGTON	262755		9	4	4	0	0	0	
31	Yes	ARLINGTON	277123		12	5	2	2	0	0	3/19/1986 (not counting after turning 18)
32	Yes	ARLINGTON	104026		12	25	1	2	1	0	6/20/1986 (not counting after turning 18)
33	Yes	ARLINGTON	290682		9	30	0	0	1	0	
34	Yes	ARLINGTON	120086		9	4	4	0	0	0	
35	Yes	ARLINGTON	265192		12	3	0	0	3	0	4/23/1986 (not counting after turning 18)
36	Yes	ARLINGTON	102165		12	19	1	0	3	2	8/27/1986 (was 17 entire school year)
37	Yes	ARLINGTON	169932		12	24	11	4	7	0	6/14/1986 (not counting after turning 18)
38	Yes	ARLINGTON	263032		10	28	13	2	0	0	
39	Yes	ARLINGTON	147909		9	17	8	2	2	0	
40	Yes	ARLINGTON	285314		11	8	78	0	0	0	
41	Yes	ARLINGTON	128795		9	5	2	0	0	0	
42	Yes	ARLINGTON	125669		9	5	6	0	0	0	
43	Yes	ARLINGTON	128760		9	1	4	0	1	0	
44	Yes	ARLINGTON	258869		10	5	4	0	0	0	
45	Yes	ARLINGTON	170361		12	4	5	0	0	0	5/15/1986 (not counting after turning 18)
46	Yes	ARLINGTON	122054		10	11	1	0	0	0	
47	Yes	ARLINGTON	105569		12	32	4	0	1	0	3/31/1986 (not counting after turning 18)
48	Yes	ARLINGTON	266860		9	32	16	0	7	0	
49	Yes	NORTH	257483		12	11	0	2	2	0	2/6/1986 (not counting after turning 18)
50	Yes	NORTH	285161		10	10	0	2	8	0	
51	Yes	NORTH	116046		9	13	3	2	1	0	
52	Yes	NORTH	119168		10	20	1	0	22	0	
53	Yes	NORTH	105405		12	80+	12	1	5	0	10/23/1986 (17 entire school year)
54	Yes	NORTH	114633		11	14	1	0	0	0	
55	Yes	NORTH	119143		9	5	0	1	3	1	
56	Yes	NORTH	122541		10	4	0	0	3	0	
57	Yes	NORTH	163247		10	16	17	0	19	0	
58	Yes	NORTH	112200		11	4	1	1	15	0	
59	Yes	NORTH	280040		11	70+	5	5	0	0	
60	Yes	NORTH	266876		9	2	0	4	2	0	
61	Yes	NORTH	286686		10	3	4	0	0	0	
62	Yes	NORTH	152573		11	11	15	5	2	0	
63	Yes	NORTH	285682		9	4	0	5	4	0	
64	Yes	KING	276871		12	5	0	3	2	1	11/13/1986 (17 entire school year)
65	Yes	KING	129700		9	0	0	1	3	0	
66	Yes	KING	175904		10	25+	8	0	5	1	
67	Yes	KING	106711		12	3	0	2	0	0	2/16/1986 (not counting after turning 18)
68	Yes	KING	132891		9	18	1	2	0	0	
69	Yes	KING	176059		10	8	0	1	1	0	
70	Yes	KING	250744		11	18	0	1	0	0	
71	Yes	KING	129753		9	23	4	1	0	0	
72	Yes	KING	156187		9	1	1	0	3	0	
73	Yes	KING	252850		10	16	0	5	0	0	
74	Yes	KING	105107		12	4	0	3	3	0	5/16/1986 (not counting after turning 18)
75	Yes	KING	129371		9	10	4	0	0	0	

Riverside Unified School District
 Notification of Truancy Program
 Review of Truancy Cases
 July 1, 2003 to June 30, 2007
 S09-MCC-034

No 3 2.03% Unallowable
 Yes 145 97.97% Allowable



FISCAL YEAR 03/04 - PERIOD

Allowable	SCHOOL	ID#	LAST NAME	FIRST NAME	GRADE LVL	All Day			T30	Note	Comments(Birthdate to check truant notification(s) per Ed. Code.
						TRU	UNX	UNX			
76	Yes	KING	270303		9	35+	7	1	3	0	
77	No	KING	164996		12	0	0	0	0	0	1/20/1985 (18 entire school year-had enough truanancies to qualify)
78	Yes	KING	130376		11	50	1	3	0	0	
79	Yes	KING	156680		9	4	4	7	0	0	
80	Yes	KING	132726		12	12	0	1	0	0	5/6/1986 (not counting after turning 18)
81	Yes	KING	147002		10	100+	38	0	2	0	
82	Yes	KING	118307		9	50+	0	3	0	0	
83	Yes	KING	173287		9	4	3	0	0	0	
84	Yes	KING	145091		12	28	0	12	1	0	11/13/1986 (17 entire school year)
85	Yes	KING	137692		12	25+	1	25+	5	2	10/8/1986 (17 entire school year)
86	Yes	KING	141034		9	7	2	0	1	0	
87	Yes	KING	105668		12	19	0	1	1	0	8/31/1986 (17 entire school year)
88	Yes	KING	283244		10	2	2	1	0	0	
89	Yes	KING	287554		9	12	1	13	3	0	
90	Yes	KING	119242		9	16	2	5	2	0	
91	Yes	POLY	168877		9	30	9	1	0	0	
92	Yes	POLY	120337		10	1	3	0	0	0	
93	Yes	POLY	135523		10	16	3	1	2	0	
94	Yes	POLY	132647		9	8	4	3	0	0	
95	Yes	POLY	133828		9	4	5	6	6	0	
96	Yes	POLY	172004		9	10	6	1	2	0	
97	Yes	POLY	117340		12	75+	18	4	1	0	11/15/1986 (17 entire school year)
98	Yes	POLY	123933		9	4	6	0	3	0	
99	Yes	POLY	170352		9	1	1	2	3	1	
100	Yes	POLY	138487		12	35+	1	14	4	0	5/2/1986 (not counting after turning 18)
101	Yes	POLY	282049		9	18	5	2	1	0	
102	Yes	POLY	286408		10	2	4	0	1	0	
103	Yes	POLY	120757		9	60+	21	11	5	0	
104	Yes	POLY	101420		12	30	3	0	0	0	4/14/1986 (not counting after turning 18)
105	Yes	POLY	271754		10	7	6	0	0	0	
106	Yes	POLY	129927		10	30	4	2	3	0	
107	Yes	POLY	285183		12	10	8	0	0	0	10/5/1985 (not counting after turning 18)
108	Yes	RAMONA	158068		9	7	1	1	2	0	
109	Yes	RAMONA	116153		9	39	0	4	0	3	
110	Yes	RAMONA	105941		12	2	0	3	1	0	11/22/1985 (not counting after turning 18)
111	Yes	RAMONA	266764		12	6	6	3	3	0	4/10/1986 (not counting after turning 18)
112	Yes	RAMONA	132549		9	2	9	2	0	1	
113	Yes	RAMONA	115490		9	30+	11	10	6	0	
114	Yes	RAMONA	129319		9	40+	14	0	0	0	
115	Yes	RAMONA	128685		10	13	2	0	0	0	
116	Yes	RAMONA	116477		12	50+	14	0	6	1	11/3/1986 (17 entire school year)
117	Yes	RAMONA	155654		10	16	8	1	0	0	
118	No	RAMONA	151372		12	0	0	0	0	0	8/5/1985 (18 entire school year-had enough truanancies to qualify)
119	Yes	RAMONA	263707		11	13	1	0	0	1	
120	Yes	RAMONA	280086		9	14	5	2	2	0	
121	Yes	RAMONA	132041		9	40+	13	3	0	0	
122	Yes	RAMONA	169170		11	25+	3	0	0	0	
123	Yes	RAMONA	117172		9	12	2	4	5	0	
124	Yes	RAMONA	259446		9	5	20	0	13	0	
125	Yes	RAMONA	123222		11	20	11	4	8	0	
126	Yes	RAMONA	113098		11	19	11	2	2	0	
127	Yes	RAMONA	135386		10	15	46	0	0	0	
128	Yes	RAMONA	289030		11	25	10	1	0	0	
129	Yes	RAMONA	108622		12	9	0	5	3	1	7/5/1986 (17 entire school year)
130	Yes	RAMONA	267307		10	32	10	2	1	0	
131	Yes	RAMONA	284469		9	40+	17	4	0	0	
132	Yes	RAMONA	283041		9	40+	2	0	1	0	
133	Yes	RAMONA	163220		11	10	18	2	7	0	
134	Yes	RAMONA	286794		9	25+	9	1	1	0	
135	Yes	RAMONA	260899		11	30+	1	0	0	0	
136	Yes	RAMONA	288448		9	12	0	6	0	1	
137	Yes	RAMONA	124269		9	25+	4	0	0	0	
138	Yes	RAMONA	161484		9	40+	17	0	0	0	
139	Yes	RAMONA	133715		9	23	6	0	0	0	
140	No	RAMONA	114662		9	No information in system					
141	Yes	RAMONA	119037		9	50+	31	0	0	0	
142	Yes	LINCOLN	137568		9	1	34	0	0	0	
143	Yes	LINCOLN	107815		10	100+	0	1	0	0	
144	Yes	LINCOLN	119119		9	140+	0	0	0	0	
145	Yes	LINCOLN	271577		11	88	0	6	0	0	
146	Yes	RAINCROSS	113370		9	15	0	1	0	0	
147	Yes	RAINCROSS	134686		9	15	0	0	0	0	
148	Yes	RAINCROSS	125586		9	4	0	0	0	1	

Legend: TRU (Truant), UNX (Unexcused), T30 (Tardy over 30 minutes)...only three codes used to determine truancy instance

TAB 5

Howell, Kenneth

From: Howell, Kenneth
Sent: Friday, May 01, 2009 10:51 AM
To: 'Mays, Anna'
Cc: 'Alvarez, Annette'
Subject: Riverside NOT
Attachments: Riverside NOT unallowable data.xls

Anna and Annette,

Here is the list of students with missing or incomplete information. This excel spreadsheet includes the students with absences that do not meet the threshold for reimbursement, but does *not* include the students who were 5 years old at the time of the truancy notification (or those over 18- see below). After speaking with Anna today, some of these students may have transferred mid year and have additional truancy instances uncounted. I was only looking at the student ID number, by year, for each school. I did not cross check students to other schools in the district.

Ed. Code 48200 begins with "Each person between the ages of 6 and 18 years not exempted...." I found numerous instances of 5 year old students receiving notifications based on absences prior to their 6th birthday. For those students, I began counting absences on their 6th birthday going forward. The same was true for high school students over 18 still being marked as truant. If you are able to locate additional information on these students, please let me know. I will be back in the area the week of May 11th and can return to the district office for additional review.

Thanks,

Ken Howell

Auditor
State Controller's Office
Division of Audits / Mandated Cost Audits Bureau
Office: 916-327-0490
khowell@sco.ca.gov

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<u>FISCAL YEAR 03/04 - PERIOD</u>		Grade Lvl	
RAMONA	114662	9	No Info
LINCOLN	137568	9	1 truancy

<u>FISCAL YEAR 04/05 - PERIOD</u>		Grade Lvl	
LINCOLN	116689	11	unable to locate
LINCOLN	165351	10	unable to locate

<u>FISCAL YEAR 05/06 - PERIOD</u>		Grade Lvl	
GAGE	291531	8	3 truanies

<u>FISCAL YEAR 06/07 - PERIOD</u>		Grade Lvl	
RAINCROSS	133513	11	1 truancy

<u>FISCAL YEAR 03/04 - DAILY</u>		Grade LVL	TRU	UNX	T30
CASTLE VIEW	172256	3	1	2	0
CASTLE VIEW	153197	6	1	2	0
EMERSON	258600	4	3	0	0
FRANKLIN	255897	6	3	0	0
FREMONT	152302	6	3	0	0
GRANT	171988	4	1	0	0
HARRISON	256803	3	3	0	0
HIGHLAND	281251	5	0	0	0
HIGHLAND	160021	5	2	0	1
JEFFERSON	152715	6	2	1	0
JEFFERSON	273452	1	3	0	0
LONGFELLOW	145673	6	3	0	0
LONGFELLOW	170799	4	3	0	0
LONGFELLOW	154577	6	2	0	1
MADISON	289690	2	0	0	3
MONROE	284297	2	2	0	1
MONROE	156983	6	3	0	0
MT. VIEW	175445	4	1	0	2
PACHAPPA	257425	3	1	2	0
TAFT	281587	1	1	0	0
WOODCREST	265068	2	0	3	0
WOODCREST	268725	3	2	0	1

<u>FISCAL YEAR 04/05 - DAILY</u>		Grade LVL	TRU	UNX	T30
CASTLE VIEW	297496	3	2	1	0
EMERSON	287780	1	0	0	3
FRANKLIN	173909	5	1	2	0
FRANKLIN	284212	2	2	1	0
HARRISON	282144	1	1	0	2
HARRISON	272508	2	2	0	0
HAWTHORNE	289135	5	1	2	0
HIGHGROVE	264134	3	1	2	0
HIGHGROVE	281484	6	3	0	0
HIGHGROVE	284774	1	2	1	0
HIGHGROVE	278815	3	1	2	0
JACKSON	299182	3	1	0	2
JEFFERSON	253410	6	2	0	1
JEFFERSON	278606	2	2	0	1
JEFFERSON	268197	2	0	1	1
JEFFERSON	252474	3	2	0	0
JEFFERSON	285020	3	0	0	0
LAKE MATHEWS	257499	6	0	3	0
LAKE MATHEWS	292657	1	0	3	0
LONGFELLOW	271304	3	0	0	2
MADISON	257754	4	0	0	0
MONROE	264121	3	0	0	0
MT. VIEW	280542	6	0	3	0
MT. VIEW	275562	1	0	3	0
RIVERA	275137	6	1	1	1
RIVERA	255824	4	0	2	1
TAFT	263735	2	1	0	2
VICTORIA	260128	3	1	0	2
SPECIAL ED	110494	12	?	?	?
OPPORTUNITY	153742	9	2	0	0

<u>FISCAL YEAR 05/06 - DAILY</u>		Grade LVL	TRU	UNX	T30
CASTLE VIEW	282157	2	1	0	2
EMERSON	273370	2	3	0	0
FRANKLIN	300158	2	1	2	0
FRANKLIN	177669	6	3	0	0
HIGHGROVE	273647	3	2	0	1
JEFFERSON	172180	4	3	0	0
JEFFERSON	274738	5	1	0	2
JEFFERSON	301936	6	2	1	0
KENNEDY	174368	5	0	0	0
LAKE MATHEWS	284872	6	0	3	0
MADISON	268590	3	3	0	0
VICTORIA	267267	4	0	3	0
VICTORIA	267137	4	2	0	1
OPPORTUNITY	251868	11	3	0	0
OPPORTUNITY	133486	9	1	0	0

<u>FISCAL YEAR 06/07 - DAILY</u>		Grade LVL	TRU	UNX	T30
ADAMS	266259	5	0	1	1
OPPORTUNITY	285806	12	No data		

TAB 6

Howell, Kenneth

From: Mays, Anna <amays@rusd.k12.ca.us>
Sent: Wednesday, June 03, 2009 11:18 AM
To: Howell, Kenneth
Cc: Alvarez, Annette; Kbpsixten@aol.com
Subject: RE: Riverside NOT

Hello Ken,

I finally had an opportunity to take a look at the list of students with missing or incomplete information. Of the 64 elementary students and 11 secondary students, I found that 15 were enrolled in other schools in the district during the year and had truancies at those schools. Most of the students on the list had three unexcused absences or tardies over 30 minutes or a combination of the two which totaled three.

I printed off student information from SASI of the 15 students who were enrolled in more than one school during the year. The printout shows the "enter" and "leave" dates and daily/period attendance for each student. Would you like me to mail this information to you? It might be too much to fax.

Anna Mays, Coordinator
Child Welfare and Attendance
(951) 352-8497, ext. 83046
Fax: (951) 274-4202

-----Original Message-----

From: KHowell@sco.ca.gov [mailto:KHowell@sco.ca.gov]
Sent: Friday, May 01, 2009 10:51 AM
To: Mays, Anna
Cc: Alvarez, Annette
Subject: Riverside NOT

Anna and Annette,

Here is the list of students with missing or incomplete information. This excel spreadsheet includes the students with absences that do not meet the threshold for reimbursement, but does *not* include the students who were 5 years old at the time of the truancy notification (or those over 18- see below). After speaking with Anna today, some of these students may have transferred mid year and have additional truancy instances uncounted. I was only looking at the student ID number, by year, for each school. I did not cross check students to other schools in the district.

Ed. Code 48200 begins with "Each person between the ages of 6 and 18 years not exempted..." I found numerous instances of 5 year old students receiving notifications based on absences prior to their 6th birthday. For those students, I began counting absences on their 6th birthday going forward. The same was true for high school students over 18 still being marked as truant. If you are able to locate additional information on these students, please let me know. I will be back in the area the week of May 11th and can return to the district office for additional review.

Thanks,

Ken Howell

Auditor
State Controller's Office
Division of Audits / Mandated Cost Audits Bureau
Office: 916-327-0490
khowell@sco.ca.gov

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 October 13, 2015, I served the:

SCO Comments

Notification of Truancy, 10-904133-I-10 and 13-904133-I-12

Education Code Section 48260.5

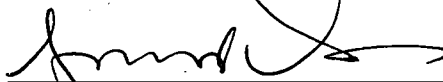
Statutes 1983, Chapter 498

Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-2007

Riverside Unified School District, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 13, 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: 9/21/15

Claim Number: 10-904133-I-10 and 13-904133-I-12

Matter: Notification of Truancy

Claimant: Riverside Unified School District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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