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State Mandates

BETTY T. YEE
California State Controller

LATE FILING

July 3, 2015

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

Re: Incorrect Reduction Claim (IRC)

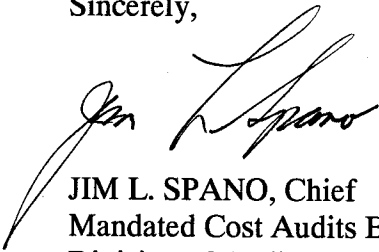
Integrated Waste Management, 14-0007-I-06
Public Resources Code Sections 40418, 40196.3, and 42920-42928
Public Contract Code Sections 12167 and 12167.1
Statutes of 1992, Chapter 1116 (AB 3521); Statutes of 1999, Chapter 764 (AB 75)
Fiscal Years: 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005,
2005-2006, 2006-2007, 2007-2008, 2008-09, and 2009-10
Victor Valley Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named 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

JLP/as

15822

**RESPONSE BY THE STATE CONTROLLER’S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
VICTOR VALLEY COMMUNITY COLLEGE DISTRICT**

Integrated Waste Management Program

Table of Contents

<u>Description</u>	<u>Page</u>
State Controller’s Office (SCO) Response to District’s Comments	
Declaration.....	Tab 1
SCO Analysis and Response.....	Tab 2
Sacramento County Superior Court Judgment Granting Petition for Writ of Administrative Mandamus, dated June 30, 2008	Tab 3
SCO email to inform district of review engagement, dated January 17, 2014	Tab 4
SCO remittance advice, dated January 28, 2011.....	Tab 5
District’s Waste Management Annual Reports to CalRecycle of diversion	Tab 6
City of Victorville Landfill Fees and Information	Tab 7
Sacramento County Superior Court Ruling, dated May 29, 2008	Tab 8
SCO Offsetting Savings Calculation.....	Tab 9
SCO email to inform district of review finding, dated March 13, 2014	Tab 10
SCO email to follow-up on telephone conference discussion, dated April 2, 2014	Tab 11
District email response to review finding, dated April 2, 2014	Tab 12
CalRecycle’s “Understanding SB 1016 Solid Waste Per Capita Disposal Measurement Act”	Tab 13
SCO Summary of “Composting” (Direct) Costs Claimed by the district	Tab 14
CalRecycle website information regarding hazardous waste materials.....	Tab 15
California Integrated Waste Management Board letter on statewide average disposal fee for solid waste hauled to a landfill, dated September 21, 2009	Tab 16
CalRecycle provides landfill disposal fees for calendar years 2007 and 2008	Tab 17
CalRecycle provides landfill disposal fees for calendar years 2009 and 2010	Tab 18

Note: References to Exhibits relate to the district’s IRC filed on July 14, 2014, as follows:

- Exhibit A – PDF pages 26, 28, 33, 35, and 36
- Exhibit B - PDF pages 41, 52, 53, 57, 59, and 62
- Exhibit C – PDF page 87
- Exhibit D – PDF pages 208, 210, 212, 216, 218, 222, 224, 228, 230, 234, 236, 240, 242, 245, 247, 251, 253, 257, and 260

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 Division of Audits
3 3301 C Street, Suite 725
4 Sacramento, CA 95816
5 Telephone No.: (916) 324-8907

6 **BEFORE THE**
7 **COMMISSION ON STATE MANDATES**
8 **STATE OF CALIFORNIA**

9 **INCORRECT REDUCTION CLAIM (IRC)**
10 **ON:**

11 *Integrated Waste Management Program*

12 Public Resources Code Sections 40418,
13 40196.3, 42920, 42921, 42922, 42923, 42924,
14 42925, 42926, 42927, and 42928; Public
15 Contract Code Sections 12167 and 12167.1

16 Statutes of 1992, Chapter 1116 (AB 3521);
17 Statutes of 1999, Chapter 764 (AB 75)

18 **VICTOR VALLEY COMMUNITY**
19 **COLLEGE DISTRICT, Claimant**

No.: IRC 14-0007-I-06

AFFIDAVIT OF BUREAU CHIEF

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

- 21 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18
22 years.
- 23 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
24 Before that, I was employed as an audit manager for two years and three months.
- 25 3) I am a California Certified Public Accountant.
- 4) I reviewed the work performed by the SCO auditor.
- 5) Any attached copies of records are true copies of records, as provided by Victor Valley
Community College District, CalRecycle, or retained at our place of business.

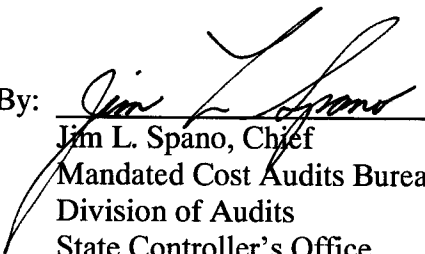
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- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) A review of the claims for fiscal year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, and FY 2009-10 commenced on January 17, 2014 (initial contact date) and was completed on April 9, 2014 (issuance of review report).

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: July 3, 2015

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
VICTOR VALLEY COMMUNITY COLLEGE DISTRICT**

**For Fiscal Year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04,
FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, and FY 2009-10**

**Integrated Waste Management Program
Public Resources Code Sections 40418, 40196.3, 42920, 42921, 42922, 42923, 42924, 42925,
42926, 42927, and 42928; Public Contract Code Sections 12167 and 12167.1;
Statutes of 1992, Chapter 1116 (AB 3521); Statutes of 1999, Chapter 764 (AB 75)**

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Victor Valley Community College District submitted on July 14, 2014. The SCO reviewed the district's claims for costs of the legislatively mandated Integrated Waste Management (IWM) Program for the period of July 1, 1999, through June 30, 2010. The SCO issued its final report on April 9, 2014 [Exhibit A, page 26 of 281].

The district submitted reimbursement claims totaling \$908,792—\$22,755 for fiscal year (FY) 1999-2000 [Exhibit D, page 208 of 281], \$66,229 for FY 2000-01 [Exhibit D, page 212 of 281], \$82,941 for FY 2001-02 [Exhibit D, page 218 of 281], \$85,730 for FY 2002-03 [Exhibit D, page 224 of 281], \$93,473 for FY 2003-04 [Exhibit D, page 230 of 281], \$89,955 for FY 2004-05 [Exhibit D, page 236 of 281], \$103,900 for FY 2005-06 [Exhibit D, page 242 of 281], \$38,728 for FY 2006-07 [Exhibit D, page 247 of 281], \$148,520 for FY 2007-08 [Exhibit D, page 253 of 281], \$102,704 for FY 2008-09 [Exhibit D, page 260 of 281], and \$73,857 for FY 2009-10 [Exhibit D, page 266 of 281]. Subsequently, the SCO reviewed these claims and found that \$667,182 is allowable (\$704,860 less a \$37,678 penalty for filing late claims) and \$241,610 is unallowable [Exhibit A, page 26 of 281]. The district did not report any offsetting savings realized from implementation of its Integrated Waste Management plan.

The following table summarizes the review results:

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits	\$ 14,315	\$ 14,315	\$ -
Indirect costs	8,440	8,440	-
Total direct and indirect costs	22,755	22,755	-
Less offsetting savings	-	(1,706)	(1,706)
Subtotal	22,755	21,049	(1,706)
Less late filing penalty ¹	-	(2,105)	(2,105)
Total program costs	<u>\$ 22,755</u>	18,944	<u>\$ (3,811)</u>
Less amount paid by the State ²		(18,944)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Review</u>	<u>Review Adjustment</u>
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits	\$ 41,798	\$ 41,798	\$ -
Indirect costs	24,431	24,431	-
Total direct and indirect costs	66,229	66,229	-
Less offsetting savings	-	(5,231)	(5,231)
Subtotal	66,229	60,998	(5,231)
Less late filing penalty ¹	-	(6,100)	(6,100)
Total program costs	<u>\$ 66,229</u>	54,898	<u>\$ (11,331)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 54,898</u>	
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Salaries and benefits	\$ 47,347	\$ 47,347	\$ -
Contract services	6,579	6,579	-
Total direct costs	53,926	53,926	-
Indirect costs	29,015	29,015	-
Total direct and indirect costs	82,941	82,941	-
Less offsetting savings	-	(9,862)	(9,862)
Subtotal	82,941	73,079	(9,862)
Less late filing penalty ¹	-	(7,308)	(7,308)
Total program costs	<u>\$ 82,941</u>	65,771	<u>\$ (17,170)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 65,771</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits	\$ 49,536	\$ 49,536	\$ -
Contract services	8,851	8,851	-
Total direct costs	58,387	58,387	-
Indirect costs	27,343	27,343	-
Total direct and indirect costs	85,730	85,730	-
Less offsetting savings	-	(12,917)	(12,917)
Subtotal	85,730	72,813	(12,917)
Less late filing penalty ¹	-	(7,281)	(7,281)
Total program costs	<u>\$ 85,730</u>	65,532	<u>\$ (20,198)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 65,532</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Review</u>	<u>Review Adjustment</u>
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits	\$ 55,755	\$ 55,755	\$ -
Contract services	7,661	7,661	-
Total direct costs	63,416	63,416	-
Indirect costs	30,057	30,057	-
Total direct and indirect costs	93,473	93,473	-
Less offsetting savings	-	(16,219)	(16,219)
Subtotal	93,473	77,254	(16,219)
Less late filing penalty ¹	-	(7,725)	(7,725)
Total program costs	<u>\$ 93,473</u>	69,529	<u>\$ (23,944)</u>
Less amount paid by the State ²		(58,077)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 11,452</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits	\$ 55,755	\$ 55,755	\$ -
Contract services	8,770	8,770	-
Total direct costs	64,525	64,525	-
Indirect costs	25,430	25,430	-
Total direct and indirect costs	89,955	89,955	-
Less offsetting savings	-	(18,366)	(18,366)
Subtotal	89,955	71,589	(18,366)
Less late filing penalty ¹	-	(7,159)	(7,159)
Total program costs	<u>\$ 89,955</u>	64,430	<u>\$ (25,525)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 64,430</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits	\$ 61,294	\$ 61,294	\$ -
Contract services	14,061	14,061	-
Total direct costs	75,355	75,355	-
Indirect costs	28,545	28,545	-
Total direct and indirect costs	103,900	103,900	-
Less offsetting savings	-	(33,794)	(33,794)
Total program costs	<u>\$ 103,900</u>	70,106	<u>\$ (33,794)</u>
Less amount paid by the State ²		(70,106)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits	\$ 20,275	\$ 20,275	\$ -
Contract services	8,642	8,642	-
Travel and training	2,392	2,392	-
Total direct costs	31,309	31,309	-
Indirect costs	8,381	8,381	-
Total direct and indirect costs	39,690	39,690	-
Less offsetting revenues and reimbursements	(962)	(962)	-
Less offsetting savings	-	(35,718)	(35,718)
Total program costs	<u>\$ 38,728</u>	3,010	<u>\$ (35,718)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 3,010</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits	\$ 90,491	\$ 90,491	\$ -
Materials and supplies	1,950	1,950	-
Contract services	2,128	2,128	-
Fixed assets	14,181	14,181	-
Travel and training	961	961	-
Total direct costs	109,711	109,711	-
Indirect costs	53,861	53,861	-
Total direct and indirect costs	163,572	163,572	-
Less offsetting revenues and reimbursements	(15,052)	(15,052)	-
Less offsetting savings	-	(21,968)	(21,968)
Total program costs	<u>\$ 148,520</u>	126,552	<u>\$ (21,968)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 126,552</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Salaries and benefits	\$ 74,660	\$ 74,660	\$ -
Contract services	1,153	1,153	-
Total direct costs	75,813	75,813	-
Indirect costs	36,583	36,583	-
Total direct and indirect costs	112,396	112,396	-
Less offsetting revenues and reimbursements	(9,692)	(9,692)	-
Less offsetting savings	-	(23,521)	(23,521)
Total program costs	<u>\$ 102,704</u>	79,183	<u>\$ (23,521)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 79,183</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Review</u>	<u>Review Adjustment</u>
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits	\$ 49,599	\$ 49,599	\$ -
Indirect costs	24,258	24,258	-
Total direct and indirect costs	73,857	73,857	-
Less offsetting savings	-	(24,630)	(24,630)
Total program costs	<u>\$ 73,857</u>	49,227	<u>\$ (24,630)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 49,227</u>	
<u>Summary: July 1, 1999, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits	\$ 560,825	\$ 560,825	\$ -
Materials and supplies	3,103	3,103	-
Contract services	56,692	56,692	-
Fixed assets	14,181	14,181	-
Travel and training	3,353	3,353	-
Total direct costs	638,154	638,154	-
Indirect costs	296,344	296,344	-
Total direct and indirect costs	934,498	934,498	-
Less offsetting revenues and reimbursements	(25,706)	(25,706)	-
Less offsetting savings	-	(203,932)	(203,932)
Subtotal	908,792	704,860	(203,932)
Less late filing penalty	-	(37,678)	(37,678)
Total program costs	<u>\$ 908,792</u>	667,182	<u>\$ (241,610)</u>
Less amount paid by the State ²		(147,127)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 520,055</u>	

¹ The district filed its fiscal year (FY) 1999-2000 through FY 2004-05 initial reimbursement claims after the due date specified in Government Code section 17560. Pursuant to Government Code section 17561, subdivision (d)(3), the State assessed a late filing penalty equal to 10% of allowable costs, with no maximum penalty amount (for claims filed on or after September 30, 2002).

² Payment information current as of May 11, 2015.

I. INTEGRATED WASTE MANAGEMENT PROGRAM CRITERIA

Parameters and Guidelines

On March 30, 2005, the Commission on State Mandates (Commission) adopted the parameters and guidelines for Chapter 764, Statutes of 1999; and Chapter 1116, Statutes of 1992 [Exhibit B, page 41 of 281]. The Commission amended the parameters and guidelines on September 26, 2008 [Exhibit B, page 52 of 281], as directed by the Superior Court of California, County of Sacramento, No. 07CS00355 [Tab 3].

Section VIII. of the amended parameters and guidelines define offsetting cost savings as follows [Exhibit B, page 62 of 281]:

VII. OFFSETTING COST SAVINGS

Reduced or avoided costs realized from implementation of the community college district's Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes, community college districts are required to deposit cost savings resulting from the Integrated Waste Management plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the California Integrated Waste Management Board for the purpose of offsetting Integrated Waste Management plan costs. Subject to the approval of the California Integrated Waste Management Board, cost savings by a community college that do not exceed two thousand dollars (\$2,000) annually are continually appropriated for expenditure by the community college for the purpose of offsetting Integrated Waste Management program costs. Cost savings exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan.

SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs [Exhibit C]. For the purpose of this IRC, the June 2005 claiming instructions are substantially similar to the version extant at the time the district filed the subject claims.

II. STATUTE OF LIMITATIONS

Issue

The district asserts that the three-year statute of limitations to start the review had expired for FY 1999-2000, FY 2003-04, and FY 2005-06 when the SCO commenced the review.

SCO's Analysis:

Government Code section 17558.5, subdivision (a), states:

A reimbursement claim . . . 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. . . .

The initial payment of the claim was made on January 28, 2011 [Tab 5]. The SCO initiated its review by sending an email to G.H. Javaheripour, Vice President of Administrative Services, on January 17, 2014 [Tab 4]. The SCO sent a remittance advice to the district dated January 28, 2011 [Tab 5], notifying the district of payments made on that date pursuant to Chapter 724, Statutes 2010 (Assembly Bill No. 1610) totaling \$147,127. This amount was applied to various mandated cost claims filed by the district. Included with the remittance advice was a schedule (Claimant's Account Summary), detailing how the payment was applied to the district's claims. Therefore, the SCO complied with Government Code section 17558.5, subdivision (a) because the review was initiated within three years of the date of initial payment.

District's Response:

The district asserts that the three-year statute of limitations to start the audit had expired for three fiscal years when the Controller commenced the audit. Pursuant to Chapter 724, Statutes of 2010, appropriations were made to the District by January 14, 2011, for the following three fiscal years: FY 1999-00 (\$20,479); FY 2003-04 (\$22,748); and, FY 2005-06 (\$103,900). See Exhibit D. The exact date of payment is a matter of record not available to the District but that can be produced by the Controller.

Government Code Section 17558.5 (as amended by Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005) states:

- (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to 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 in 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. (*Emphasis added*)

The audit commencement date is the date of first contact made by the Controller to the claimant. Jim Spano, Bureau Chief, Mandated Cost Audit Bureau, State Controller's Office, in an email (see Exhibit A) dated November 22, 2011, to Nancy Patton, Assistant Executive Director of the Commission at that time, and Keith Peterson (SixTen and Associates) stated the following:

At the same meeting, Commission staff asked what we believe constitutes the initiation of an audit pursuant to Government Code section 17558.5. We consider the event that initiates an audit pursuant to Government Code section 17558.5 to be the date of the initial contact by the SCO to the auditee (generally a telephone contact) to inform them and put them on notice of the SCO's intention to perform the audit. In addition, we consider this same date as the event that commences the two-year period to complete an audit pursuant to Government Code section 17558.5 (Emphasis added).

The April 9, 2014, Brownfield letter that transmits the audit report states that the District was first contacted regarding this audit on January 17, 2015, which is more than three years after the January 14, 2011, appropriations for the three reference annual claims. The Controller did not have jurisdiction to audit those three years.

SCO's Comment:

The district acknowledges in its response that it does not know the date the apportionment was made to the district pursuant to Assembly Bill No. 1610. The district also states that, in its opinion, the district's apportionment was made by January 14, 2011, which is incorrect. As noted in the SCO remittance advice provided to the district [Tab 5], the apportionment date for the Assembly Bill No. 1610 payment that the district received was dated January 28, 2011. Therefore, the SCO did have jurisdiction to review the district's claim for FY 1999-2000, FY 2003-04, and FY 2005-06 by initiating the review on January 17, 2014 [Tab 4].

III. DISTRICT UNREPORTED OFFSETTING SAVINGS

Issue

For the period of July 1, 1999, through June 30, 2010, we found that the district did not report any offsetting savings on its mandated costs claims. We found that the district realized savings of \$203,932 from implementation of its Integrated Waste Management (IWM) plan.

The district believes that none of the cost savings were realized by the district, as required by the parameters and guidelines.

SCO's Analysis:

The amended parameters and guidelines require districts to report reduced or avoided costs realized from implementation of the community college district's IWM plan, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1 [Exhibit B, page 62 of 281].

This issue of realized offsetting savings has already been decided by the Sacramento County Superior Court, which issued a Judgment and Writ of Mandate on June 30, 2008 [Tab 3]. The court ordered the Commission to amend the parameters and guidelines to require community college districts claiming reimbursable costs of an IWM plan to identify and offset from their claims (consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1) cost savings realized as a result of implementing their plan [Tab 3, page 2].

Public Contract Code section 12167 requires that revenues received from the IWM plan or any other activity involving the collection and sale of recyclable materials in state offices located in state-owned and state-leased buildings be deposited in the IWM Account in the IWM Fund. For the period of July 1, 1999, through June 30, 2010, the district did not remit to the State any savings realized from implementation of its IWM plan. However, the failure of the district to remit to the State the savings realized from implementation of its IWM plan does not preclude it from the requirement to do so.

Government Code section 17514 defines "costs mandated by the state" as any increased costs that either a local agency or school district is required to incur. In addition, Government Code section 17556, subdivision (e), states that reimbursement is precluded if the statute provides for offsetting savings that result in no net costs to the local agency. For purposes of section 6 of article XIII B of the California Constitution and the statutes implementing section 6, California Community Colleges are defined as school districts and treated as local governments. To the extent that Victor Valley Community College District realized cost savings, it is not required to incur increased costs.

District's Response:

A. OFFSETTING COST SAVINGS

The District did not report offsetting cost savings because none were realized. The audit report states that the total claimed costs of \$908,792 should have been reduced by \$203,932 of cost savings calculated by multiplying the tonnage diverted by a statewide average landfill fee per ton. However, none of these alleged cost savings were realized by the District as required by the parameters and guidelines.

2. Assumed Cost Savings

The court presupposes a previous legal requirement for districts to incur landfill disposal fees to divert solid waste. Thus, potentially relieved of the need to incur new or additional landfill fees for increased waste diversion, a cost savings would occur. There is no finding of fact or law in the court decision or from the Commission Statement of Decision for the test claim for this assumed duty to use landfills. However, since the court stated that the cost savings from avoided landfill costs are only "likely," potential costs savings would be a finding of fact not law. There is no evidence in the court decision that these reduced or avoided landfill costs occurred at all or to any one district other than the bare assertion that such savings may have occurred. Thus, potential landfill cost savings would be a question of fact for each claiming district. However, the Controller's audit adjustment erroneously and simply assumes these cost savings occurred in the form of avoided landfill fees for the mandated tonnage diverted. The audit report merely

states that the Controller has “determined that the district had reduced or avoided costs” apparently, and only, as a result of increased diversion of solid waste.

3. Realized Cost Savings

The parameters and guidelines language does not assume that the cost savings occurred, but instead requires that the cost savings be *realized*. The amended parameters and guidelines, relying upon the court decision, state that “(r)educed or avoided costs *realized* from implementation of the community college districts’ Integrated Waste Management plans shall be identified and offset from this claim as cost savings...” To be realized, the court states that the following string of events must occur:

Thus, in accordance with section 12167, state agencies, along with California Community Colleges which are defined as state agencies for purpose of IWM plan requirements in Public Resources Code section 42920 et seq (Pub. Resources Code §§ 40196, 40148), must deposit cost savings resulting from IWM plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the Integrated Waste Management Board for the purpose of offsetting IWM plan costs. In accordance with section 12167.1 and notwithstanding section 12167, cost savings from the IWM plans of the agencies and colleges that do not exceed \$2,000 annual are continuously appropriated for expenditure by the agencies and colleges for the purpose of offsetting IWM plan implementation and administration costs; cost savings resulting from IWM plan in excess of \$2,000 annually are available for such expenditure by the agencies and colleges when appropriated by the Legislature.

For the cost savings to be realized, the parameters and guidelines further require that “(t)o the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan.” Thus, a certain chain of events must occur: the cost savings must exist (avoided landfill costs); be converted to cash; amounts in excess of \$2,000 per year deposited in the state fund; and, these deposits by the districts appropriated by the Legislature to districts for the purposes of mitigating the cost of implementing the plan. None of these prerequisite events occurred so no costs savings were “realized” by the District. Regardless, the adjustment cannot be applied to the District since no state appropriation of the cost savings was made to the District.

4. Calculation of Cost Savings

The court suggested that “(t)he amount or value of the savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926.” The parameters and guidelines are silent as to how to calculate the avoided costs. The court provided two alternative methods, either disposal reduction or diversion reported by districts, and the Controller utilized the diversion percentage, which assumes, without findings of fact, that all diversion tonnage is landfill disposal tonnage reduction.

a. The Controller’s formula is a standard of general application

The audit adjustment for the assumed landfill cost savings is based on a formula created by the Controller and has been consistently used for all 32 audits of this mandate published by the Controller (as of the date of this document). The Controller’s use of this formula for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable (Government Code Section 11340.5). The formula is not an exempt audit guideline (Government Code Section 11340.9(e)). State agencies are prohibited from enforcing underground regulations. If a state agency issues, enforces, or attempts to enforce a rule without following the Administrative Procedures Act, when it is required to, the rule is called an “underground regulation.” Further, the audit adjustment is a financial penalty against the District, and since the adjustment is based on

an underground regulation, the formula cannot be used for the audit adjustment (Government Code Section 11425.50).

b. The Controller's formula assumes facts not in evidence

The audited offsetting cost savings is the sum of three components: the "allocated" diversion percentage, multiplied by the tonnage diverted, multiplied by a landfill disposal cost per ton. The Controller's calculation method includes several factual errors that make it useless as a basis of determining potential cost savings.

1. Allocated diversion percentage: The audit report uses the diversion percentage reported by the District to the state (CalRecycle) for each year until 2008 at which time this statistic was no longer available from CalRecycle. The auditor then used the 2007 percentage for all subsequent years. Therefore, the diversion rates used for the audit adjustments after 2007 are fiction.
2. Tonnage diverted: The Controller formula uses the total tonnage reported by the District to CalRecycle. The audit report states that this total amount includes "solid waste that the district recycled, composted, and kept out of a landfill." Next, the audit report assumes without findings that all diverted tonnage would have been disposed in a landfill and thus additional landfill fees incurred for all additional tonnage diverted. Composted material, which likely is a significant amount of the diverted tonnage, would not have gone to the landfill. The audit report also assumes without findings that all diverted tonnage is within the scope of the mandate. The total tons diverted for some fiscal years may include materials that are outside the scope of the mandate (e.g. paint). Deducting the compost amount and tonnage unrelated to the mandate would reduce both the total tonnage and the diversion percentage. The audit report uses the total tonnage diverted reported by the District to the state (CalRecycle) for each year until 2008 at which time this statistic was no longer available from CalRecycle. The auditor then used the 2007 tonnage for all subsequent years. Therefore, the diversion rates used for the audit adjustments after 2007 are fiction.
3. Landfill disposal fee: Having no District information in the annual claims for landfill disposal fees, since it was not required for the annual claims or the CalRecycle report, the Controller's method uses a statewide average costs to dispose of waste, ranging from \$36 to \$56 per ton, based on data said to be obtained from CalRecycle. The audit report does not include the CalRecycle statewide data used to generate these average fee amounts. Thus, the source of the average or actual costs that comprise the average is unknown and unsupported by audit findings.

5. Application of the Formula

There are several factual errors in the application of this offset. The District claimed \$50,347 in landfill costs, which is the maximum that can potentially be offset, if it was realized. The adjustment method does not match or limit the landfill costs avoided to landfill costs, if any, actually claimed by year.

<u>Fiscal Year</u>	<u>Claimed Landfill Costs</u>	<u>Audited Cost Savings</u>	<u>Excess Audit Adjustment</u>
1999-00	\$ -	\$ 1,706	\$ (1,706)
2000-01	\$ -	\$ 5,231	\$ (5,231)
2001-02	\$ 6,579	\$ 9,862	\$ (3,283)
2002-03	\$ 8,851	\$ 12,917	\$ (4,066)
2003-04	\$ 7,661	\$ 16,219	\$ (8,558)
2004-05	\$ 8,770	\$ 18,366	\$ (9,596)
2005-06	\$ 8,033	\$ 33,794	\$ (25,761)
2006-07	\$ 8,642	\$ 35,718	\$ (27,076)
2007-08	\$ 1,811	\$ 21,968	\$ (20,157)
2008-09	\$ -	\$ 23,521	\$ (23,521)
2009-10	\$ -	\$ 24,630	\$ (24,630)
Totals	\$ 50,347	\$ 203,932	\$ (153,585)

Instead, the total adjustment amount for avoided landfill costs is applied to the total annual claim amounts and thus reduces unrelated salary and benefit costs for: preparing district policies and procedures; training staff who work on the integrated waste management plan; designating a plan coordinator; operating the plan accounting system; and, preparing the annual recycling material reports.

The Controller's calculation method thus prevents this District from receiving full reimbursement of its actual increased program costs, contrary to an unfounded expectation by the court. Footnote 1 of the court decision states that:

There is no indication in the administrative record or in the legal authorities provided to the court that, as respondent argues, a California Community College might not receive the full reimbursement of its actual increased costs required by section 6 if its claims for reimbursement of IWM plan costs were offset by realized cost savings and all revenues received from plan activities.

Indeed, it appears from the statewide audit results² to date that the application of the formula has only arbitrary results. The following table indicates the percentage of total claimed cost allowed by the "desk audits" conducted by the Controller on the single issue of the cost savings offset:

<u>Controller's Audits-cost savings Issue only District</u>	<u>Percentage Allowed</u>	<u>Audit Date</u>
Mira Costa Community College District	0%	10/08/2013
Citrus Community College District	2.0%	09/11/2013
Yuba Community College District	3.4%	05/07/2014
Grossmont-Cuyamaca Community College District	28.7%	4/30/2013
State Center Community College District	32.1%	08/30/2013
Merced Community College District	33.2%	07/09/2013
North Orange County Community College District	33.6%	08/15/2013
Solano Community College District	34.4%	06/17/2013
Long Beach Community College District	35.4%	05/22/2014
Sierra Joint Community College District	41.4%	07/22/2013
Yosemite Community College District	41.7%	07/10/2013
El Camino Community College District	43.0%	03/19/2014
Mt. San Antonio Community College District	43.7%	08/15/2013
Hartnell Community College District	45.0%	04/09/2014
Contra Costa Community College District	58.7%	05/29/2013
Monterey Peninsula Community College District	59.8%	06/05/2014
Siskiyou Joint Community College District	62.2%	06/03/2014
San Joaquin Delta Community College District	69.5%	05/07/2014
Gavilan Joint Community College District	69.6%	04/11/2014
West Kern Community College District	69.9%	06/03/2014
Marin Community College District	72.4%	06/03/2014
Victor Valley Community College District	73.4%	04/09/2014
Redwood Community College District	83.4%	04/11/2014

The District agrees that any relevant realized cost savings (that are actually realized) should be reported, but the offset must also be properly matched to relevant costs.

SCO's Comments:

During our review of the district's claims, we found that the district realized total offsetting savings of \$203,932 from implementation of its IWM plan [Exhibit A, page 35 of 281].

The district believes that SCO's offsetting savings adjustment of \$203,932 is inappropriate because "none of these alleged cost savings were realized by the District as required by the parameters and guidelines." The SCO's comments regarding the issue of realized cost savings are discussed at great length in Item 3 - Realized Cost Savings, below.

2. Assumed Cost Savings

- *Presumed Requirement for the District to use Landfills*

The district states, "The court presupposes a previous legal requirement for districts to incur landfill disposal fees to *divert* solid waste" [emphasis added]. We disagree. Landfill fees are incurred when solid waste is disposed. "Diversion" is not the same as disposal. Public Resources Code section 40192, subsection (b), states:

... solid waste disposal ... means the management of solid waste through landfill disposal...at a permitted solid waste facility.

Therefore, we believe that the district intended to state, "The court presupposes a previous legal requirement for districts to incur landfill disposal fees to *dispose of* solid waste [emphasis added].

The district states that there is only a presumption for districts to incur landfill disposal fees to dispose of solid waste, yet the district does not provide an alternative for how un-diverted solid waste would be disposed of if not at a landfill. In addition, the district does not state that it disposed of its solid waste at any location other than a landfill or used any other methodology to dispose of its waste rather than to contract with a commercial waste hauler. Therefore, comments relating to legal requirements regarding alternatives for the disposal of solid waste are irrelevant.

Besides, the district acknowledges its use of landfills for solid waste disposal. In its annual waste management report to CalRecycle, the district states the following:

- “The plan has made us accountable for the materials that we *once sent to the landfills.*” [emphasis added, see **Tab 6, page 5**].
- “With the implementation of our recycling program we are sending a substantially smaller amount of cardboard and CRV containers *to the landfill.*” [emphasis added, see **Tab 6, page 24**].

In addition, in the district’s own IRC filing, it acknowledges the use of a landfill when it states, “The District claimed \$50,347 in landfill costs...” [IRC filing, page 17 of 281].

Further, the district reported to CalRecycle that it *disposed* of 254.0 tons of trash in calendar year 2000 [Tab 6, page 1], 414.0 tons in calendar year 2001 [Tab 6, page 4], 395.6 tons in calendar year 2002 [Tab 6, page 7], 414.4 tons in calendar year 2003 [Tab 6, page 10], 402.0 tons in calendar year 2004 [Tab 6, page 13], 402.0 tons in calendar year 2005 [Tab 6, page 17], 433.9 tons in calendar year 2006 [Tab 6, page 20], 440.0 tons in calendar year 2007 [Tab 6, page 23], 357.0 tons in calendar year 2008 [Tab 6, page 26], 338.2 tons in calendar year 2009 [Tab 6, page 29], and 290.20 tons in calendar year 2010 [Tab 6, page 33]. Within the narrative of these reports, the district acknowledges its contracts with a “waste disposal contractor” [Tab 6, pages 5, 8, 11, and 14]. The district does not indicate in these annual reports that it used any other methodology to dispose of solid waste other than the landfill.

Therefore, the evidence obtained by the SCO supports that the district normally disposes of its waste at a landfill through the use of a commercial waste hauler.

- *Assumed Cost Savings*

The district states, “. . . the Controller’s audit adjustment erroneously and simply assumes these costs savings occurred in the form of avoided landfill fees for the mandated tonnage diverted.” We disagree.

Unless the district had an arrangement with its waste hauler that it did not disclose to us or CalRecycle, the district did not dispose of its solid waste at a landfill for no cost. Victor Valley College is located in Victorville, California. An internet search for landfill fees revealed that the Victorville Landfill, in Victorville, California (12 miles from Victor Valley College), currently charges \$59.94 per ton to dispose of solid waste [Tab 7]. Therefore, the higher rate of diversion results in less trash that is disposed at a landfill, which creates cost savings to the district.

Therefore, evidence obtained by the SCO supports that the district incurred fees to dispose of its waste at a landfill.

3. Realized Cost Savings

The district reported that it *diverted* from landfill disposal 121 tons in calendar year 2000 [Tab 6, page 1], 360.9 tons in calendar year 2001 [Tab 6, page 4], 350.4 tons in calendar year 2002 [Tab 6, page 7], 357.3 tons in calendar year 2003 [Tab 6, page 10], 601.5 tons in calendar year 2004 [Tab 6, page 13], 493.1 tons in calendar year 2005 [Tab 6, page 17], 1,746.0 tons in calendar year 2006 [Tab 6, page 20], and 447.5 tons in calendar year 2007 [Tab 6, page 23], due to implementation of its IWM plan. The district realized a savings from implementation of its IWM plan. The savings is supported when the tonnage diverted is multiplied by the cost to dispose of one ton of solid waste at the landfill (e.g., \$59.94 per ton at the Victorville Landfill).

Public Resources Code section 42925(a) requires that cost savings realized as a result of implementing an IWM plan be remitted to the State, in accordance with Public Contract Code sections 12167 and 12167.1. We recognize that the district did not remit to the State any savings realized from implementation of its IWM plan. However, the failure of the district to remit to the State the savings realized from implementation of its IWM plan in compliance with the Public Contract Code or its failure to perform all of what it calls “prerequisite events” does not preclude it from the requirement to do so.

The amended parameters and guidelines, section VIII (Offsetting Cost Savings) states [Exhibit B, page 62 of 281]:

Reduced or avoided costs realized from implementation of the community college districts’ Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes, community college districts *are required to deposit cost savings* resulting from their Integrated Waste Management plans into the Integrated Waste Management Account in the Integrated Waste management Fund [emphasis added].

The Sacramento Superior Court ruled on May 29, 2008, that the cost savings *must* be used to fund IWM plan costs when it stated [Tab 8, page 7]:

Second, respondent incorrectly interpreted the phrase ‘to the extent feasible’ in Public Resources Code section 42925 to mean that the redirection of cost savings resulting from diversion activities by California Community Colleges to fund their IWM plan implementation and administration costs was not mandatory and that colleges could direct the cost savings to other programs upon a finding of infeasibility. Respondent’s interpretation is contrary to the manifest legislative intent and purpose of section 42925, *that cost savings be used to fund IWM plan costs* [emphasis added].

Therefore, evidence obtained by the SCO supports that the district realized savings through diversion activities that are required to be remitted to the State and that these savings be used to fund IWM plan costs.

4. Calculation of Cost Savings

a. The Controller’s formula is a standard of general application

The district states, “The Controller’s use of this formula for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable.” We disagree.

We used a “court-approved” methodology to determine the *required* offset, which we believe to be both fair and reasonable. In the Superior Court ruling dated May 29, 2008, the court stated that “Such reduction or avoidance of landfill fees and costs resulting from solid waste diversion activities under §42920 et seq. represent savings which *must* be offset against the costs of diversion activities to determine the reimbursable costs of IWM plan implementation – i.e., the

actual increased costs of diversion – under section 6 and section 17514” [emphasis added, see **Tab 8, page 7**].

The ruling goes on to state, “The amount or value of the savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926.”

On September 26, 2008, the Commission amended the parameters and guidelines to be in accordance with the Judgment and Writ of Mandate issued by the court [**Exhibit B, page 52 of 281**]. On December 1, 2008, in compliance with Government Code section 17558, the SCO issued claiming instructions allowing community college districts to refile their FY 1999-2000 through FY 2007-08 claims to report the required offsetting savings. These amended claims were to be re-filed with the SCO on or before March 31, 2009 [**Exhibit C, page 87 of 281**].

The district’s IWM claims for FY 1999-2000 through FY 2005-06 were filed with the SCO on September 25, 2006. The IWM claim for FY 2006-07 was filed with the SCO on January 27, 2008, and the IWM claim for FY 2007-08 was filed with the SCO on December 29, 2008. The district did not amend any of these claims to report the required offset. Further, neither the FY 2008-09 or the FY 2009-10 IWM claims reported the required offset. Therefore, due to the district’s failure to report the required offset, we used the methodology identified in the May 29, 2008 Superior Court ruling to determine the applicable offset amount [see the offsetting savings calculation in **Tab 9 and Exhibit A, page 33 of 281**]. We believe that this “court-identified” approach provides a reasonable methodology to identify the required offset.

We informed the district of the adjustment via an email on March 13, 2014 [**Tab 10**]. On March 26, 2015, we conducted a telephone conference call with Karen Hardy, Director of Fiscal Services, and Edwin Martinez, Director of Maintenance and Operations. During the meeting, we provided a detailed walk-through of the offsetting savings calculation. At the conclusion of the meeting, Mr. Martinez stated that he would obtain actual diversion information for calendar years 2008 through 2010 as well as the actual landfill disposal fee for each fiscal year. On April 2, 2014, we sent Mr. Martinez a follow-up email attempting to obtain this missing information [**Tab 11**]. Mr. Martinez responded that the documentation he did receive was “pretty much in-line with what your [the SCO’s] adjustment spreadsheet showed.” He concluded that “we will stick with what you’ve [the SCO] compiled.” [**Tab 12**]. As the district was amenable to the SCO’s calculation, we proceeded with adjusting the district’s claims by \$203,932 for the unreported offsetting savings. Nowhere in either the email exchanges or the telephone conference call did the district provide an alternate methodology to calculate the required offset.

b. The Controller’s formula assumes facts not in evidence

1. Allocated Diversion Percentage

Public Resources Code section 42921 states:

- (a) Each state agency and each large state facility shall divert at least 25 percent of all solid waste generated by the state agency by January 1, 2002, through source reduction, recycling, and composting activities.
- (b) On and after January 1, 2004, each state agency and each large state facility shall divert at least 50 percent of all solid waste through source reduction, recycling, and composting activities.

For calendar years 2000, 2001, and 2004 through 2007, Victor Valley Community College District diverted above and beyond the requirements of Public Resources Code section 42921 based on information that the district reported to CalRecycle [Tab 6]. Therefore, we “allocated” the offsetting savings so as to not penalize the district by recognizing offsetting savings resulting from the additional non-mandated savings realized by the district from diverting solid waste above and beyond the applicable requirements of the Public Resources Code.

- Allocated Diversion Percentage for FY 1999-2000 through FY 2006-07

For FY 1999-2000 through FY 2006-07, we used the diversion information exactly as reported annually by the district to CalRecycle. For example, in calendar year 2007, the district reported to CalRecycle that it diverted 447.5 tons of solid waste and disposed of 440.0 tons, which results in an overall diversion percentage of 50.4% [Tab 6, page 23]. Because the district was required to divert 50% for that year to meet the mandated requirements and comply with the Public Resources Code, it needed to divert only 443.75 tons (887.50 total tonnage generated x 50%) in order to satisfy the 50% requirement. Therefore, we adjusted our calculation to compute offsetting savings based on 443.75 tons of diverted solid waste rather than a total of 447.5 tons diverted.

As there is no state mandate to exceed solid waste diversion greater than 25% for calendar years 2002 and 2003 or greater than 50% for calendar year 2004 and beyond, there is no basis for calculating offsetting savings realized for actual diversion percentages that exceed the levels set by statute.

- Allocated Diversion Percentage for FY 2007-08 through FY 2009-10

With the passage of Senate Bill (SB) 1016 (Chapter 343; Statutes of 2008), CalRecycle began focusing on “per capita disposal” instead of a “diversion percentage.” The shift from diversion to disposal provides more accurate measurements, takes less time to calculate, and allows for jurisdictional growth. With the original system of a 25% or 50% diversion requirement, if the district diverted above its requirement, it was fully implementing its IWM plan. Now, with SB 1016, each jurisdiction has “a disposal target that is the equivalent of 50 percent diversion, and that target will be expressed on a *per capita basis*.” Therefore, if the district’s per-capita disposal rate is less than the target, it means that the district is meeting its requirement [Tab 13, page 4].

As a result of SB 1016, beginning in calendar year 2008, CalRecycle stopped requiring the districts to report the actual amount of tonnage diverted. Consequently, the annual reports no longer identify either the tonnage diverted or a diversion percentage. However, even though community college districts no longer report diversion information, they are still required to divert 50% of their solid waste.

In reviewing the 2008 [Tab 6, page 27], 2009 [Tab 6, page 30], and 2010 [Tab 6, page 34] annual reports, we found the district’s annual per capita disposal rate for both the employee and student populations to be well below the target rate. Therefore, the district far surpassed its requirement to divert more than 50% of its solid waste. As the district was unable to provide either the tonnage diverted or the diversion percentage for calendar years 2008, 2009, and 2010, we used the 2007 diversion information [which is identified on Tab 6, page 23] to calculate the required offsetting savings for FY 2007-08 through FY 2009-10.

We believe that the 2007 diversion information is a fair representation of the 2008 through 2010 diversion information because the district's Director of Maintenance and Operations stated the following after attempting to obtain the 2008 through 2010 calendar year diversion information: "...what I was able to obtain is pretty much in-line with what your [the SCO's] adjustment spreadsheet showed" [Tab 12]. Further, the district's recycling processes have already been established and committed to. In the 2008 annual report, when asked to explain what new waste diversion programs were either implemented or discontinued during the year, the district states, "No changes were made to diversion programs," and "all waste diversion programs were established in prior years and were not altered during 2008" [Tab 6, page 27]. In addition, in both the 2009 and 2010 annual reports, when asked to explain any changes to the waste diversion programs, the district left the boxes blank and did not provide any response; which indicates that no changes were implemented in either year [see Tab 6, page 31 for the 2009 annual report and Tab 6, page 34 for the 2010 annual report].

2. Tonnage Diverted

- Composted Material

The district states, "Composted material, which is a significant amount of the diverted tonnage, would not have gone to the landfill." However, the district does not identify where this material (e.g. grass, weeds, branches, etc.) will go to be disposed of if it were not composted. Therefore, we believe that the district is stating that it would have always composted green waste and would not incur a cost to dispose of this waste at the landfill; therefore, to include composted tonnage in the offsetting savings calculation is incorrect. We disagree. In its 2001 annual report to CalRecycle, the district states, "Since the plans activation we recycle all of our generated green waste" [Tab 6, page 5]. This statement indicates that prior to implementation of its IWM plan in calendar year 2000, the district had not recycled its green waste.

As a result of this mandated program, the district is claiming over \$100,000 in salaries and benefits for its grounds workers to "divert solid waste from landfill disposal or transformation facilities – composting" [Tab 14]. Therefore, it seems reasonable that the correlated landfill fees that the district did not incur for the composted materials translate into savings realized by the district. Further, such savings should be recognized and appropriately offset against composting costs that the district incurred and claimed as part of implementing its IWM plan.

- Hazardous Waste

The district states, "The audit report also assumes without findings that all diverted tonnage is within the scope of the mandate. The total tons diverted for some fiscal years may include materials that are outside the scope of the mandate (e.g., paint)." This comment is irrelevant because hazardous waste is not included in the diversion amounts reported to CalRecycle [Tab 6]; therefore, it is not included in our offsetting savings calculation [Tab 9].

We agree that hazardous waste (e.g., paint) is not a part of the mandate. In fact, CalRecycle has specified that hazardous waste is not to be included in the diversion information reported annually by the district to CalRecycle. CalRecycle's website states, "These following materials are deemed as hazardous, and cannot be disposed in a landfill" [Tab 15, page 2]:

- o Universal waste – radios, stereo equipment, printers . . .
- o Electronic waste – common electronic devices that are identified as hazardous waste, such as computers . . .
- o Additional hazardous wastes should be properly managed: antifreeze, asbestos, paint, treated wood, used oil, etc.”

In compliance with these instructions, the district’s Waste Management Annual Reports [Tab 6] sent to CalRecycle did not include information regarding the diversion of hazardous waste.

- Tonnage Diverted after 2007

The SCO’s comments regarding the use of 2007 tonnage information to calculate the required offsetting savings for FY 2007-08 through FY 2009-10 are the same as previously addressed with regard to the passage of SB 1016.

3. Landfill Disposal Fee

The district states, “Having no District information in the annual claims for landfill disposal fees, since it was not required for the annual claims or the CalRecycle report, the Controller’s method uses a statewide average cost to dispose of a ton of waste, ranging from \$36 to \$56 per ton, based on data said to be obtained from CalRecycle.”

The calendar year 2000 through 2006 “data said to be obtained from CalRecycle” was provided to the Commission by the Chief Counsel for the California Integrated Waste Management Board, in an attachment to a letter dated September 21, 2009 [Tab 16, pages 13 to 18]. The district’s mandated cost consultant was copied on this letter and was privy to the “statewide average disposal fees” at that time [Tab 16, page 4]. On March 20, 2012, the statewide average landfill fees for calendar years 2007 and 2008 were provided to the SCO by the Recycling Program Manager I at CalRecycle (formerly the California Integrated Waste Management Board) [Tab 17]. On May 31, 2012, the statewide average landfill fees for calendar years 2009 and 2010 were provided to the SCO by the same employee at CalRecycle [Tab 18]. We confirmed with CalRecycle that it obtained the “statewide average disposal fees” from a private company, which polled a large percentage of the landfills across California to establish the statewide averages.

On April 2, 2014, the district’s Director of Maintenance and Operations, Mr. Martinez, emailed me after an attempt to obtain the actual landfill disposal fees and stated, “What I see in what I was able to obtain is pretty much in-line with what your [the SCO’s] adjustment showed” [Tab 12].

Also, as identified earlier, an internet search for landfill fees revealed that the Victorville Landfill, in Victorville, California, currently charges \$59.94 per ton to dispose of solid waste [Tab 7]. Therefore, we believe that the \$36 to \$56 “statewide average disposal fee” used to calculate the offsetting savings realized by the district is reasonable. The district did not provide any information, such as its contract with or invoices received from its commercial waste hauler to support either the landfill fees actually incurred by the district or to confirm that the statewide average landfill fee was greater than the actual landfill fees incurred by the district.

5. Application of the Formula

- Landfill Costs

The district states, “The District claimed \$50,347 in landfill costs, which is the maximum that can potentially be offset, if it was realized.” The mandated program does not reimburse claimants for landfill costs incurred to dispose of solid waste. Therefore, *if* the \$50,347 claimed by the district were truly for landfill fees, the cost is not allowable. Instead, the mandated program reimburses claimants to divert solid waste from landfill disposal. By diverting solid waste, the district realizes both a reduction of solid waste going to a landfill and the associated cost of having the waste hauled there. The reduction of landfill costs incurred creates offsetting savings that the district is required to identify in its mandated cost claims.

The Superior Court ruled on May 29, 2008, [Tab 10, page 7] that:

...the reduced or avoided costs of landfill disposal are an integral part of the IWM diversion mandate under Public Resources Code section 42920 et seq. Therefore, respondent’s conclusion that reduced or avoided disposal costs could not qualify as an offsetting cost savings for diversion costs, *based on the erroneous premise that reduced or avoided costs were not part of the reimbursable mandates of Public Resources Code section 42920 et seq., is wrong* [emphasis added].

However, we are uncertain whether the \$50,347 claimed is truly for landfill costs, as the mandated cost claims state that the costs are for “*diverting* solid waste from landfill disposal or transformation facilities – recycling” [emphasis added]. It appears that the district incurred a processing fee to recycle materials [Exhibit D, pages 222, 228, 234, 240, 245, 251, and 257 of 281]. “Diversion” is not to be confused with “disposal.” Public Resources Code section 40124 defines “diversion” as activities which reduce or eliminate the amount of solid waste from solid waste disposal. Diversion is the opposite of disposal.

- Application of Offsetting Savings to Total Costs Claimed

The district states, “The adjustment method does not match or limit the landfill costs avoided to landfill costs, actually claimed....Instead, the total adjustment amount for avoided landfill costs is applied to the total annual claim amounts and thus reduces unrelated salary and benefit costs for: preparing district policies and procedures; training staff who work on the integrated waste management plan; designating a plan coordinator; operating the plan accounting system; and, preparing annual recycling material reports.” We disagree.

Public Resources Code section 42925 states that cost savings realized as a result of the IWM plan be redirected to “fund plan *implementation and administration costs*” [emphasis added]. Also, the district did not identify, and we did not find, any statute or provision limiting offsetting savings solely to solid waste diversion activities included in the district’s IWM claims.

Further, the district’s statements are contrary to the purpose of the mandated program. The parameters and guidelines (Section VIII. Offsetting Cost Savings) state [Exhibit B, page 62 of 281]:

Reduced or avoided costs realized from *implementation of the community college districts’* Integrated Waste Management plans shall be identified and offset from the claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1 [emphasis added].

When outlining the reimbursable activities, the parameters and guidelines consistently use the phrase "implementation of the integrated waste management plan," as follows:

A. One-Time Activities [Exhibit B, page 57 of 281]

1. Develop the necessary district policies and procedures for the *implementation of the integrated waste management plan*. [Emphasis added].
2. Train district staff on the requirements and *implementation of the integrated waste management plan* (one-time per employee). Training is limited to staff working directly on the plan [emphasis added].

B. Ongoing Activities [Exhibit B, page 57 of 281]

4. Designate one solid waste reduction and recycling coordinator for each college in the district to perform new duties imposed by chapter 18.5 (Public Resources Code, §§42920 – 42928). The coordinator shall *implement the integrated waste management plan*. . . . [emphasis added].

C. Annual Report [Exhibit B, page 59 of 281]

3. A summary of progress made in *implementing the integrated waste management plan*. . . . [emphasis added].

Therefore, we believe it is reasonable that the offsetting savings realized from "implementing the plan" be offset against all direct costs incurred to "implement the plan."

- Statewide Audit Results

The district provided a table of other engagements conducted by the State Controller's Office on the single issue of cost savings. The adjustments made at other community college districts are not relevant to the current issue at hand.

IV. OFFSETTING REVENUES AND REIMBURSEMENTS

Issue

The district believes it properly reported \$25,705 in recycling revenue as a reduction of total claimed costs that is not subject to state appropriation in the form of cost savings.

SCO's Analysis:

We agree with the district.

District's Response:

B. OFFSETTING REVENUES AND REIMBURSEMENTS

The District's annual claims reported recycling income as an offset to total reimbursable costs in the amount of \$25,705:

Controller	Line 9/10
Form IWM-1	Offsetting
<u>Fiscal Year</u>	<u>Reimbursements</u>
1999-00	\$ -
2000-01	\$ -
2001-02	\$ -
2002-03	\$ -
2003-04	\$ -
2004-05	\$ -
2005-06	\$ -
2006-07	\$ 962
2007-08	\$ 15,052
2008-09	\$ 9,691
2009-10	\$ -
Totals	\$ 25,705

The audit report correctly states that this District did not deposit any revenue into the State IWM Account, but there is no such requirement to do so for community colleges. Recycling revenues are not offsetting cost savings, but are offsetting revenues generated from implementing the IWM plan. Regarding recycling revenues, the court stated:

Although Public Contract Code sections 12167 and 12167.1 apply to California Community Colleges for the purpose of offsetting savings pursuant to the terms of Public Resources Code section 42925, sections 12167 and 12167.1 *do not apply to the colleges for the purpose of offsetting revenues or, indeed, any other purpose* [emphasis added by district]. Sections 12167 and 12167.1 apply exclusively to state agencies and institutions; the colleges, which are school districts rather than state agencies, are not specifically defined as state agencies for purposes of the State Assistance for Recycling Markets Act of which sections 12167 and 12167.1 are a part. Therefore, sections 12167 and 12167.1 do not properly govern the revenues generated by the colleges' recycling activities pursuant to their IWM plans. *The limits and conditions placed by sections 12167 and 12167.1 on the expenditure of recycling revenues for the purpose of offsetting recycling program costs are simply inapplicable to the revenues generated by the colleges' recycling activities* [emphasis added by district].

The provisions of Public Resources Code section 42920 et seq. do not address the use of revenues generated by recycling activities of California Community Colleges under IWM plans to offset reimbursable plan costs. *Thus, use of the revenues to offset reimbursable IWM plan costs is governed by the general principles of state mandates, that only the actual increased costs of a state-mandated program are reimbursable and, to that end, revenues provided for by the state-mandated program must be deducted from program costs* [emphasis added by district]. (See Cal. Const., art. XII B, § 6; Gov. Code §§ 17154, 17556, subd. (e); *County of Fresno v. State of California* (1991) 51 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates*, (2000) 84 Cal.App.4th 1264, 1284.) These principles are reflected in the respondent's regulation which requires, without limitation or exception, the identification of offsetting revenues in the parameters and guidelines for reimbursable cost claims. (Cal. Code Regs., tit. 2, §1183.1(a)(7)) *Emphasis added.*

The amended and retroactive parameters and guidelines adopted September 26, 2008, state:

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds allocated to any service provided under this program, shall be identified and offset from this claim. Offsetting revenue shall include all revenues generated from implanting the Integrated Waste management Plan.

Therefore, the District properly reported the recycling or other income as a reduction of total claimed cost and not subject to state appropriation in the form of cost savings.

SCO's Comment:

No adjustment was made to the district's claims with regards to offsetting revenues and reimbursements; therefore, we are uncertain as to why the district included this argument in its IRC filing.

The district is correct in its statement that recycling revenues are not offsetting savings realized from implementation of its IWM plan. Further, we do not have any information to dispute the statement, "the District properly reported the recycling or other income as a reduction of total claimed cost and not subject to state appropriation in the form of cost savings."

V. PROCEDURAL ISSUES

Issue

The district asserts that none of the adjustments were because program costs claimed were excessive or unreasonable, which is the only mandated cost audit standard in statute. Also, the district states that it is the Controller's responsibility to provide evidence of its audit finding.

SCO's Analysis:

The SCO did conclude that the district costs claimed were excessive. In addition, the data the SCO used to calculate the offset was based on factual information provided solely by the district and CalRecycle.

District's Response:

C. PROCEDURAL ISSUES

1. Standard of Review

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

2. Burden of Proof

Here, the evidentiary issue is the Controller's method for determining the adjustments. In many instances in the audit report, the District was invited to provide missing data in lieu of fictional data used by auditor, or to disprove the auditor's factual assumptions. This is an inappropriate shifting of the burden of proof for an audit. The Controller must first provide evidence as to the propriety of its audit finding because it bears the burden of going forward and because it is the party with the power to create, maintain, and provide evidence regarding its auditing methods and procedures, as well as the specific facts relied upon for its audit findings.

SCO's Comments:

1. Standard of Review

We disagree with the district's conclusion. Government Code section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. Government Code section 17561, subdivision (d)(2), allows the SCO to audit the district's records to verify actual mandate-related

costs *and* reduce any claim that the SCO determines is excessive or unreasonable. In addition, Government Code section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." Therefore, the SCO has sufficient authority to impose these adjustments. The district's contention that the SCO is only authorized to reduce a claim if it determines the claim to be excessive or unreasonable is without merit.

The SCO did, in fact, conclude that the district's claim was excessive. Excessive is defined as "exceeding what is usual, proper, necessary, or normal....Excessive implies an amount or degree too great to be reasonable or acceptable..."¹ The district's mandated cost claims exceeded the proper amount based on the reimbursable costs allowable per statutory language and the program's parameters and guidelines. Therefore, the district's comments regarding the Administrative Procedure Act are irrelevant.

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

2. Burden of Proof

The district's statement mentions what it calls "fictional data" and "factual assumptions" used as a basis for the adjustments made to the district's claims. However, the data that the SCO used to calculate the offsetting savings adjustments were based on information maintained by the district and reported by the district to CalRecycle as a result of implementing its IWM plan [Tab 6]. Further, the tonnage amounts reported to CalRecycle are hardly "fictional." When questioned by CalRecycle as to how the reported tonnage amounts were determined, the district stated the following:

The weights for disposal were based on a formula used by the City of Victorville for each container and multiplied by the number of pickups. Modifications were made based on the actual content of each container per week. Recycling tonnages are based on the actual weight according to the recycling redemption facility. [Tab 6, page 24]

In addition, we used a statewide average disposal fee for solid waste hauled to a landfill based upon information provided by CalRecycle [Tabs 16, 17 and 18]. We confirmed that these statewide averages are "in-line" with the actual disposal fee charged by the Victorville Landfill (which is only 12 miles away from the district).

The district is correct when it states that we advised the district of our adjustments to its claims. In an email dated March 13, 2014 [Tab 10], we provided the district with the following information:

- Offsetting Savings Calculation [Tab 9]
- Narrative of Finding (identified as Attachment 3 in the review report) [Exhibit A, page 36 of 281]
- Waste Management Annual Reports of Diversion [Tab 6]
- September 10, 2008 Final Staff Analysis (from the Commission on State Mandates)
- Amended Parameters and Guidelines [Exhibit B, page 53 of 281]
- Fiscal Analysis (Summary of claimed, allowable, and unallowable costs by fiscal year (identified as Attachment 1 in the review report [Exhibit A, page 28 of 281]
- AB1610 Payment Information [Tab 5, page 3]

When Mr. Martinez, Director of Maintenance and Operations, attempted to locate the 2008 through 2010 diversion information as well as the actual landfill fee for all fiscal years, he replied that the documentation he had was "pretty much in-line with what your [the SCO's] adjustment spreadsheet showed" and stated that "we will stick with what you've compiled" [Tab 12]. Therefore, based on the district's amenable response, we proceeded with adjusting the district's claims by \$203,932 for the unreported offsetting savings.

CONCLUSION

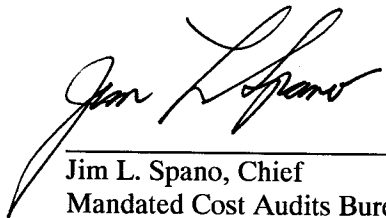
The SCO reviewed Victor Valley Community College District's claims for costs of the legislatively mandated Integrated Waste Management Program (Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999) for the period of July 1, 1999, through June 30, 2010. The district reported no offsetting savings. We found that the district realized savings of \$203,932 from implementation of its IWM plan. In addition, we found that the district filed its FY 1999-2000 through FY 2004-05 initial reimbursement claims after the due date specified in Government Code section 17560, resulting in late filing penalties of \$37,678.

In conclusion, the Commission should find that the SCO: (1) reviewed the district's FY 1999-2000 claim within the timeframe permitted in Government Code section 17558.5, subdivision (a); (2) reviewed the district's FY 2003-04 claim within the timeframe permitted in Government Code section 17558.5, subdivision (a); (3) reviewed the district's FY 2005-06 claim within the timeframe permitted in Government Code section 17558.5, subdivision (a); (4) correctly reduced the district's FY 1999-2000 claim by \$3,811; (5) correctly reduced the district's FY 2000-01 claim by \$11,331; (6) correctly reduced the district's FY 2001-02 claim by \$17,170; (7) correctly reduced the district's FY 2002-03 claim by \$20,198; (8) correctly reduced the district's FY 2003-04 claim by \$23,944; (9) correctly reduced the district's FY 2004-05 claim by \$25,525; (10) correctly reduced the district's FY 2005-06 claim by \$33,794; (11) correctly reduced the district's FY 2006-07 claim by \$35,718; (12) correctly reduced the district's FY 2007-08 claim by \$21,968; (13) correctly reduced the district's FY 2008-09 claim by \$23,521; and, (14) correctly reduced the district's FY 2009-10 claim by \$24,630.

VI. 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 July 3, 2015, at Sacramento, California, by:



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

Tab 3

1 EDMUND G. BROWN JR.
Attorney General of the State of California
2 CHRISTOPHER E. KRUEGER
Senior Assistant Attorney General
3 DOUGLAS J. WOODS
Supervising Deputy Attorney General
4 JACK WOODSIDE, State Bar No. 189748
Deputy Attorney General
5 1300 I Street, Suite 125
P.O. Box 944255
6 Sacramento, CA 94244-2550
Telephone: (916) 324-5138
7 Fax: (916) 324-8835
E-mail: Jack.Woodside@doj.ca.gov
8 Attorneys for Petitioners Department of Finance and
California Integrated Waste Management Board
9

~~FILED~~ / ENDORSED
JUN 30 2008
By Christa Beebout, Deputy Clerk

10 SUPERIOR COURT OF CALIFORNIA
11 COUNTY OF SACRAMENTO

13 STATE OF CALIFORNIA DEPARTMENT OF
FINANCE, CALIFORNIA INTEGRATED
14 WASTE MANAGEMENT BOARD,
15
Petitioner,
16
v.
17 COMMISSION ON STATE MANDATES,
18
Respondent,
19 SANTA MONICA COMMUNITY COLLEGE
DISTRICT, LAKE TAHOE COMMUNITY
20 COLLEGE DISTRICT,
21
Real Parties in Interest.

Case No: 07CS00355

~~PROPOSED~~ JUDGMENT
GRANTING PETITION FOR
WRIT OF ADMINISTRATIVE
MANDAMUS

Judge: The Honorable
Lloyd G. Connelly
Dept: 33

22
23 This matter came before this Court on February 29, 2008, for hearing in Department 33
24 of the above court, the Honorable Lloyd G. Connelly presiding. Eric Feller appeared on behalf of
25 Respondent Commission on State Mandates, and Jack C. Woodside appeared on behalf of
26 Petitioners California Department of Finance and California Integrated Waste Management
27 Board.

28 ///

1 The Administrative Record having been admitted into evidence and considered by the
2 Court, and the Court having read and considered the pleadings and files, argument having been
3 presented and the Court having issued its Ruling on Submitted Matter on May 29, 2008;

4 IT IS HEREBY ORDERED that:

- 5 1. The Petition for Writ of Administrative Mandamus is GRANTED;
- 6 2. A Peremptory Writ of Mandate shall issue from this Court remanding the matter
7 to Respondent Commission and commanding Respondent Commission to amend the parameters
8 and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming
9 reimbursable costs of an integrated waste management plan under Public Resources Code section
10 42920, et seq. to identify and offset from their claims, consistent with the directions for revenue
11 in Public Contract Code sections 12167 and 12167.1, cost savings realized as a result of
12 implementing their plans; and

- 13 3. The Writ shall further command Respondent Commission to amend the
14 parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts
15 claiming reimbursable costs of an integrated waste management plan under Public Resources
16 Code section 42920, et seq. to identify and offset from their claims all of the revenue generated
17 as a result of implementing their plans, without regard to the limitations or conditions described
18 in sections 12167 and 12167.1 of the Public Contract Code.

19
20 Dated: JUN 30 2008

LLOYD G. CONNELLY

The Honorable Lloyd G. Connelly
Judge of the Sacramento County Superior Court

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DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **State of California Dept. of Finance, et al. v. Commission on State Mandates**
Sacramento County Superior Court No.: 07CS00355

I declare:

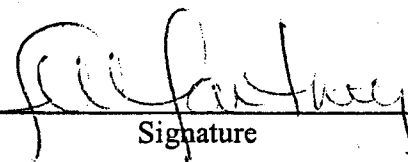
I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service that same day in the ordinary course of business.

On June 18, 2008, I served the attached **[PROPOSED] PEREMPTORY WRIT OF MANDATE**; by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the internal mail collection system at the Office of the Attorney General at 1300 I Street, Suite 125, P.O. Box 944255, Sacramento, CA 94244-2550, addressed as follows:

Eric Feller
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814
Respondent *Commission on State Mandates*

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on June 18, 2008, at Sacramento, California.

Christine A. McCartney
Declarant


Signature

Tab 4

Kurokawa, Lisa

From: Kurokawa, Lisa
Sent: Friday, January 17, 2014 4:46 PM
To: 'java@vvc.edu'
Cc: 'karen.hardy@vvc.edu'; Bonezzi, Alexandra L.
Subject: Adjustment to Victor Valley CCD's Integrated Waste Management Claims

Mr. Javaheripour,

My name is Lisa Kurokawa and I'm an Audit Manager with the State Controller's Office, Division of Audits, Mandated Cost Bureau. I am contacting you because the State Controller's Office will be adjusting the district's Integrated Waste Management Claims for FY 1999-2000 through FY 2009-10 because the district did not offset any savings (e.g. avoided landfill disposal fees) received as a result of implementing the district's IWM Plan.

I will notify you, via email, of the exact adjustment amount later next week. Also, included in this email, will be documentation to support the adjustment.

If you have any questions at this time, please don't hesitate to ask.

Thank you,

Lisa Kurokawa
Audit Manager
State Controller's Office
Division of Audits | Mandated Cost Bureau
(916) 327-3138 - Office | (916) 549-2753 - Work Cell
lkurokawa@sco.ca.gov

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Tab 5

CONTROLLER OF CALIFORNIA, STATE OF CALIFORNIA

P O BOX 942850, SACRAMENTO, CA 94250-0001

REMITTANCE ADVICE

CLAIM SCHEDULE NUMBER: 1000149A
PAYMENT ISSUE DATE: 01/28/2011

SAN BERNARDINO CO TREASURER
PO BOX 1859

SACRAMENTO, CA 95812

Financial Activity

Additional Description:

Part B of chapter 1308/71- Apportionments to Public Community Colleges.

Community College

Fiscal Year: 2010

Collection Period: 07/01/2010 To 06/30/2011

Payment Calculations:

2010/11 Community Colleges Mandate Payments AB 1610	808,976.00
2010-11 1st Quarter VTEA Supplemental Apportionment	0.00
Adjustment	0.00

Gross Claim \$808,976.00

Net Claim / Payment Amount \$808,976.00

YTD Amount: \$101,195,799.00

For assistance, please call: John Herzer at (916) 324-8361

Remittance Advice - EFT

1

Page 21 of 37

STATE CONTROLLER'S OFFICE
Division of Accounting and Reporting
AB 1610 CH 724, STATUTES of 2010 Apportionment Payment for California Community Colleges
Fiscal Year 2010 - 11
January 2011
Apportionment Date - January 28, 2011

County	District	District Amount	Description of Payments	Net to County	
Alameda	Chabot-Las Positas	\$ 334,686.00	AB 1610 CH 724, STATUTES of 2010		
	Ohlone	145,016.00	AB 1610 CH 724, STATUTES of 2010		
	Peralta	394,054.00	AB 1610 CH 724, STATUTES of 2010		
Alameda Total				\$ 873,756.00	
Butte	Butte	206,603.00	AB 1610 CH 724, STATUTES of 2010	206,603.00	
Contra Costa	Contra Costa	576,853.00	AB 1610 CH 724, STATUTES of 2010	576,853.00	
El Dorado	Lake Tahoe	36,559.00	AB 1610 CH 724, STATUTES of 2010	36,559.00	
Fresno	State Center	572,643.00	AB 1610 CH 724, STATUTES of 2010		
	West Hills	93,891.00	AB 1610 CH 724, STATUTES of 2010		
Fresno Total				666,534.00	
Humboldt	Redwoods	101,410.00	AB 1610 CH 724, STATUTES of 2010	101,410.00	
Imperial	Imperial	130,020.00	AB 1610 CH 724, STATUTES of 2010	130,020.00	
Kern	Kern	386,397.00	AB 1610 CH 724, STATUTES of 2010		
	West Kern	50,886.00	AB 1610 CH 724, STATUTES of 2010		
Kern Total				437,283.00	
Lassen	Lassen	31,183.00	AB 1610 CH 724, STATUTES of 2010	31,183.00	
	Antelope Valley	205,709.00	AB 1610 CH 724, STATUTES of 2010		
Los Angeles	Cerritos	319,307.00	AB 1610 CH 724, STATUTES of 2010		
	Citrus	208,299.00	AB 1610 CH 724, STATUTES of 2010		
	Compton	99,578.00	AB 1610 CH 724, STATUTES of 2010		
	El Camino	364,436.00	AB 1610 CH 724, STATUTES of 2010		
	Glendale	321,758.00	AB 1610 CH 724, STATUTES of 2010		
	Long Beach	375,531.00	AB 1610 CH 724, STATUTES of 2010		
	Los Angeles	1,924,617.00	AB 1610 CH 724, STATUTES of 2010		
	Mt. San Antonio	534,429.00	AB 1610 CH 724, STATUTES of 2010		
	Pasadena Area	418,923.00	AB 1610 CH 724, STATUTES of 2010		
	Rio Hondo	261,149.00	AB 1610 CH 724, STATUTES of 2010		
	Santa Clarita	289,860.00	AB 1610 CH 724, STATUTES of 2010		
	Santa Monica	413,930.00	AB 1610 CH 724, STATUTES of 2010		
	Los Angeles Total				5,737,526.00
	Marin	Marin	90,611.00	AB 1610 CH 724, STATUTES of 2010	90,611.00
	Mendocino	Mendocino-Lake	52,170.00	AB 1610 CH 724, STATUTES of 2010	52,170.00
Merced	Merced	182,700.00	AB 1610 CH 724, STATUTES of 2010	182,700.00	
Monterey	Hartnell	133,469.00	AB 1610 CH 724, STATUTES of 2010		
	Monterey Peninsula	140,656.00	AB 1610 CH 724, STATUTES of 2010		
Monterey total				274,125.00	
Napa	Napa Valley	116,209.00	AB 1610 CH 724, STATUTES of 2010	116,209.00	
Orange	Coast	634,760.00	AB 1610 CH 724, STATUTES of 2010		
	North Orange County	673,877.00	AB 1610 CH 724, STATUTES of 2010		
	Rancho Santiago	539,128.00	AB 1610 CH 724, STATUTES of 2010		
	South Orange County	469,342.00	AB 1610 CH 724, STATUTES of 2010		
Orange Total				2,317,107.00	
Placer	Sierra	274,698.00	AB 1610 CH 724, STATUTES of 2010	274,698.00	
Plumas	Feather River	27,799.00	AB 1610 CH 724, STATUTES of 2010	27,799.00	
Riverside	Desert	159,291.00	AB 1610 CH 724, STATUTES of 2010		
	Mt. San Jacinto	231,563.00	AB 1610 CH 724, STATUTES of 2010		
	Palo Verde	33,988.00	AB 1610 CH 724, STATUTES of 2010		
Riverside Total				424,842.00	
Sacramento	Los Rios	1,051,725.00	AB 1610 CH 724, STATUTES of 2010	1,051,725.00	
San Bernardino	Barstow	51,784.00	AB 1610 CH 724, STATUTES of 2010		
	Chaffey	262,767.00	AB 1610 CH 724, STATUTES of 2010		
	Copper Mt.	27,541.00	AB 1610 CH 724, STATUTES of 2010		
	San Bernardino	282,224.00	AB 1610 CH 724, STATUTES of 2010		
	Victor Valley	184,660.00	AB 1610 CH 724, STATUTES of 2010		
San Bernardino Total				808,976.00	
San Diego	Grossmont-Cuyamaca	372,267.00	AB 1610 CH 724, STATUTES of 2010		
	Mira Costa	182,115.00	AB 1610 CH 724, STATUTES of 2010		
	Palomar	370,930.00	AB 1610 CH 724, STATUTES of 2010		
	San Diego	747,874.00	AB 1610 CH 724, STATUTES of 2010		
	Southwestern	286,996.00	AB 1610 CH 724, STATUTES of 2010		
San Diego Total				1,960,182.00	
San Francisco	San Francisco	624,469.00	AB 1610 CH 724, STATUTES of 2010	624,469.00	
San Joaquin	San Joaquin Delta	299,620.00	AB 1610 CH 724, STATUTES of 2010	299,620.00	
San Luis Obispo	San Luis Obispo	172,104.00	AB 1610 CH 724, STATUTES of 2010	172,104.00	
San Mateo	San Mateo	406,102.00	AB 1610 CH 724, STATUTES of 2010	406,102.00	
Santa Barbara	Allan Hancock	177,902.00	AB 1610 CH 724, STATUTES of 2010		
	Santa Barbara	292,908.00	AB 1610 CH 724, STATUTES of 2010		
Santa Barbara Total				470,810.00	
Santa Clara	Foothill-Deanza	582,788.00	AB 1610 CH 724, STATUTES of 2010		
	Gavilan	98,878.00	AB 1610 CH 724, STATUTES of 2010		
	San Jose-Evergreen	264,296.00	AB 1610 CH 724, STATUTES of 2010		
	West Valley-Mission	306,991.00	AB 1610 CH 724, STATUTES of 2010		
Santa Clara Total				1,252,953.00	
Santa Cruz	Cabrillo	236,353.00	AB 1610 CH 724, STATUTES of 2010	236,353.00	
Shasta	Shasta-Tehama-Trinity	149,432.00	AB 1610 CH 724, STATUTES of 2010	149,432.00	
Siskiyou	Siskiyou	46,803.00	AB 1610 CH 724, STATUTES of 2010	46,803.00	
Solano	Solano	167,121.00	AB 1610 CH 724, STATUTES of 2010	167,121.00	
Sonoma	Sonoma	370,177.00	AB 1610 CH 724, STATUTES of 2010	370,177.00	
Stanislaus	Yosemite	325,271.00	AB 1610 CH 724, STATUTES of 2010	325,271.00	
Tulare	Sequoias	191,957.00	AB 1610 CH 724, STATUTES of 2010	191,957.00	
Ventura	Ventura	520,805.00	AB 1610 CH 724, STATUTES of 2010	520,805.00	
Yuba	Yuba	145,762.00	AB 1610 CH 724, STATUTES of 2010	145,762.00	
Total		0.00	\$ 22,307,000.00	\$ 22,307,000.00	

(2)

*

State Controller's Office
 Division of Accounting and Reporting
 Apportionment Payment Applied to State Mandated Claims
 Claimant's Account Summary
 As of December 1, 2012

Claimant Name: VICTOR VALLEY COMMUNITY COLLEGE DISTRICT

Apportionment Amount: \$ 184,660

(A) Program Name	(B) Program Number	(C) Legal Reference	(D) Fiscal Year	(E) Claim Offset	(F) Accrued Interest Offset	(G) Apportionment Offset (E)+(F)
Collective Bargaining	232	Ch. 961/75	19971998	\$ -	\$ 51	\$ 51
Collective Bargaining	232	Ch. 961/75	19992000	-	2,858	2,858
Collective Bargaining	232	Ch. 961/75	20002001	-	6,328	6,328
Collective Bargaining	232	Ch. 961/75	20012002	-	17,310	17,310
Integrated Waste Management	256	Ch. 1116/92	19992000	20,479	1,263	21,742
Integrated Waste Management	256	Ch. 1116/92	20032004	22,748	-	22,748
Integrated Waste Management	256	Ch. 1116/92	20052006	103,900	6,406	110,306
Investment Reports	235	Ch. 783/95	20002001	-	104	104
Law Enforcement Sexual Harrassment	236	Ch. 126/93	20002001	-	57	57
Mandate Reimbursement Process	237	Ch. 486/75	20002001	-	243	243
Mandate Reimbursement Process	237	Ch. 486/75	20012002	-	359	359
Open Meetings/ Brown Act Reform	238	Ch. 641/86	20012002	-	790	790
Open Meetings Act II	254	Ch. 641/86	20002001	-	1,305	1,305
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	20012002	-	459	459
Victor Valley Community College District Total				\$ 147,127	\$ 37,533	\$ 184,660

3

Tab 6

2000



State Agency Reporting Center: Waste Management Annual Report
2000 SARC Annual Report: Victor Valley Community College District

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[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 0

Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities

No Facilities exist for this Agency

Annual Per Capita Disposal

Diversion Program Summary

Total Tonnage Diverted: 121.0

Total Tonnage Disposed: 254.0

Total Tonnage Generated: 375.0

Overall Diversion Percentage: 32.3%

$$\begin{array}{r}
 1/1/00 - 6/30/00 = 60.5 \\
 7/1/00 - 12/31/00 = 60.5 \\
 \hline
 121.0 \\
 \hline
 \hline
 \end{array}$$

Questions

What is the mission statement of the State agency/large State facility?

"We at Victor Valley College are committed to excellence in educational programs and services that are accessible to a diverse student population. We will continue to be an educational leader by striving for instructional excellence, being responsive to the needs of the community, and providing a nurturing learning environment." (Official mission statement as approved by the Victor Valley Community College Board of Trustees.)

Based on the "State Agency Waste Reduction and Recycling Program Worksheet (Part III)," briefly describe the basic components of the waste stream and where these components are generated.

Our primary waste stream component is paper. Our College's main recycling effort is accomplished through the use of specially marked "Recycle Paper" bins. Our next largest, and only other significant, waste stream

1

2000

component is maintenance "green-waste". Other small waste streams include; used tires from District vehicles, regular pick up of used motor oil and anti-freeze, small quantity pickup of minor lab wastes, construction debris from occasional building projects, and a very small, irregular pick up of grease from "trap" tank located underground near our kitchen facilities.

Based on the worksheet (Part III), what is currently being done to reduce waste?

Our custodians and other staff are directed to sort trash so that paper is placed in these special bins. (Please see attachments "A" and "C"). Increased use of electronic media has also reduced this component, as will the use of copiers capable of making two sided copies. These copy machines have already been acquired. The grounds maintenance employees collect trimmings and similar landscape green waste and place it in a special collection bin. This bin is transferred by contractual agreement with the City of Victorville, to a Bio-Mass mulch processing facility. (Attachment "B").

Based on the worksheet (Part III), briefly describe the programs to be implemented to meet the 25 percent and 50 percent waste diversion goals. Please include a program implementation timeline.

The District plans to provide department oriented reviews for the purpose of improving our waste reduction and reclamation efforts. As indicated in Section 2 information, we will offer work shops through our Staff Development Office, as well as Recycled Goods Procurement training. We will be inquiring information with regard to obtaining Speakers for presentation to Faculty and Staff during our Flex Day Activities which provide "in-service" opportunities. Our records, combined with those obtained from the City of Victorville, Waste Management Office, indicate we are already in compliance with the January 1, 2002 goal. At the present time, the Victor Valley College District is diverting 32.3% of our total waste. Our forecast indicates we will be diverting approximately 51.5% by January 2004. Our District will conduct semi-annual reviews of our Waste reduction status for the purpose of improving our activities.

Does the State agency/large State facility have a waste reduction policy? If so, what is it? See "Waste Reduction Policies and Procedures for State Agencies" for a sample waste reduction and recycling policy statement.

A District wide waste reduction policy will be completed by June 2001.

Briefly describe what resources (staff and/or funds) the State agency/large State facility plans to commit toward implementing its integrated waste management plan, plus meeting the waste diversion goals outlined in Public Resource Code Section 42921.

The District's Waste Reduction Program will be administrated through out Office of Facilities Planning. A budget augmentation for this purpose is under consideration. Current budget limitations do not permit additional funding for the current fiscal year.

This question applies only for State agencies submitting a modified IWMP: Briefly describe the waste diversion program activities currently in place.

Programs

Program Name	Existing	Planned/Expanding	Tons
Business Source Reduction	X		6.0000
Material Exchange	X		2.0000
Salvage Yards	X		1.0000
Beverage Containers	X		2.0000
Cardboard	X		21.0000
Glass		X	0.0000
Newspaper	X		12.0000

2

2000

Office Paper (mixed)	X		24.0000	See previous page 121 tons diverted
Plastics		X	0.0000	
Scrap Metal		X	0.0000	
Xeriscaping, grasscycling	X		21.0000	
Commercial pickup of compostables	X		10.0000	
Tires	X		1.0000	
Concrete/asphalt/rubble (C&D)	X		20.0000	
Rendering	X		1.0000	

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 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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(3)

2001



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Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 340
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	340	18422 Bear Valley Road Victorville, CA 92392
Total Employees in Facilities:	340	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 360.9 →	1/1/01 - 6/30/01 = 180.45
Total Tonnage Disposed: 414.0	7/1/01 - 12/31/01 = 180.45
Total Tonnage Generated: 774.9	<u>360.90</u>
Overall Diversion Percentage: 46.6%	
Employees	
Total Number of Employees: 340	
Non-Employee Population	
Total Number of Non-employees: 10,332	
Non-employee Population Type: Visitors, Inmates, etc	
(4)	

2001

Disposal

Total amount Disposed: 414.00 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	6.70	0.00	0.22

Questions

Is the mission statement of the State agency/large State facility the same as reported in the Integrated Waste Management Plan?

To meet or exceed the requirements set forth by the State. To reduce our solid waste by setting examples and educating our students, staff, and the community on the necessities of recycling.

How has the waste stream, i.e. those materials disposed in landfills, changed since the Integrated Waste Management Plan was submitted?

The plan has made us for accountable for the materials that we once sent to the landfills. Victor Valley College has taken many steps to insure that we follow and actively participate in all possible forms of recycling. Since the plans activation we recycle all of our generated green waste.

What waste diversion programs are currently in place and what waste diversion programs were implemented in 2001 to meet the waste diversion goals?

Source Reduction Recycling Composting Special Waste

How were the amounts of materials disposed and diverted, that were entered into the Annual Report, determined (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)?

All generated waste is disposed of via a contracted waste disposal contractor. Total tonnage generated 774.910 tonnage disposed 414.000 25.89 tons to Biomass 152 to grasscycling 76.42 to MRF tonnage diverted for recycling 360.910

What types of activities are included in each of the reported programs? For example does your agency Business Source Reduction include email, double-sided photocopying, reusing envelopes, etc.?

Source Reduction: Business Source Reduction Material Exchange Recycling: Beverage Containers Cardboard Glass Office paper (mixed) Office paper (white) Plastics Scrap Metal Composting: Xeriscaping/grasscycling On-site composting Commercial Pickup of Waste Special Waste: Scrap metal Tires Wood waste Concrete/asphalt/rubble (C&D)

Has the State agency/large State facility adopted or changed it's waste reduction policy?

5

2001

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing it's Integrated Waste Management Plan in 2001 to help meet the waste diversion goals?

We have worked very closely with the local agencies like the City of Victorville to keep abreast of new and innovative ways to meet the States requirements concerning recycling. We have appointed a solid waste manager that will be attending training and work shops to keep current. We have earmarked funding for additional recycling containers and also added another recycle only dumpster on campus.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	6.4000
Material Exchange	X	6.0000
Beverage Containers	X	0.5000
Cardboard	X	16.0000
Glass	X	0.5000
Office Paper (white)	X	55.0000
Office Paper (mixed)	X	8.0000
Plastics	X	0.5000
Scrap Metal	X	4.0000
Xeriscaping, grasscycling	X	152.0000
On-site composting/mulching	X	0.5000
Tires	X	0.2000
Scrap Metal	X	2.0000
Wood waste	X	2.0000
Concrete/asphalt/rubble (C&D)	X	5.0000
MRF	X	76.4200
Biomass	X	25.8900

} 360.91 tons diverted

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(6)

2002



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Physical Address
 18422 Bear Valley Road
 Victorville, CA 92392

CalRecycle Representative
 Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
 (916) 324-6373 x2472

Total Number of Employees including Facilities: 360
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	360	18422 Bear Valley Road Victorville, CA 92392
Total Employees in Facilities:	360	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 350.4	→ 11/1/02 - 6/30/02 = 175.2
Total Tonnage Disposed: 395.6	7/1/02 - 12/31/02 = 175.2
Total Tonnage Generated: 746.0	<u>350.4</u>
Overall Diversion Percentage: 47.0%	
Employees	
Total Number of Employees: 360	
Non-Employee Population	
Total Number of Non-employees: 13,000	
Non-employee Population Type: Visitors, Inmates, etc	

7

2002

Disposal

Total amount Disposed: 395.60 tons

Annual Results

	<u>Employee Population</u>		<u>Target</u>	<u>Annual</u>
	<u>Target</u>	<u>Annual</u>		
Per Capita Disposal Rate (pounds/person/day):	0.00	6.00	0.00	0.17

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

The waste stream remains unchanged since the submittal of our AB75 plan.

Summarize what waste diversion programs were continued or newly implemented during the report year.

We have continued with our green waste program. We have also expanded our can & bottle recycling with the addition of more receptacle containers through out our campus. Waste Diversion Programs currently in place are Source Reduction, Recycling, Composting, Special Waste, Facility Recovery (reported under individual activities), and Transformation.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

All generated waste is disposed of via a contracted waste contractor. Total tonnage generated was 746.015. 8.810 tons went to Biomass. The facility was shut down for a few months due to a fire. We had a total of 350.375 tons diverted. All of this was calculated by the City of Victorville solid waste manager.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source Reduction – business source reduction, material exchange, and salvage yards. Also we have installed 40 new bulletin boards. Use and promote electronic media. Online forms and registration. Nonprofit/ school donations and auctions. Recycling – beverage containers, cardboard, glass, newspaper, office paper (white and mixed), plastics and scrap metal Composting – grasscycling, on-site and composting/mulching, Special Waste – tires, scrap metal, wood waste, concrete/asphalt/rubble (C&D) Transformation – Biomass Hazardous Material – used oil/antifreeze

Has the State agency/large State facility adopted or changed its waste reduction policy?

8

2002

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

We continue to work closely with the City of Victorville and their solid waste manager to stay abreast of new and innovative ways to meet the States requirements for recycling.

Programs		
Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	8.2000
Material Exchange	X	7.0000
Beverage Containers	X	0.7000
Cardboard	X	58.9500
Glass	X	0.4000
Newspaper	X	3.3200
Office Paper (white)	X	12.0000
Office Paper (mixed)	X	28.7400
Plastics	X	0.5000
Scrap Metal	X	6.2400
Xeriscaping, grasscycling	X	190.5750
On-site composting/mulching	X	0.8000
Tires	X	0.3000
Scrap Metal	X	4.0000
Wood waste	X	2.0000
Concrete/asphalt/rubble (C&D)	X	17.8400
Biomass	X	8.8100

} 350.375 tons diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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9

2003



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2003 SARC Annual Report: Victor Valley Community College District**

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Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 360
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	360	18422 Bear Valley Road Victorville, CA 92392
Total Employees in Facilities:	360	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 357.3	→ 1/1/03 - 6/30/03 = 178.65
Total Tonnage Disposed: 414.4	7/1/03 - 12/31/03 = 178.65
Total Tonnage Generated: 771.7	<u>357.3</u>
Overall Diversion Percentage: 46.3%	
Employees	
Total Number of Employees: 360	
Non-Employee Population	
Total Number of Non-employees: 13,000	
Non-employee Population Type: Visitors, Inmates, etc	

10

2003

Disposal

Total amount Disposed: 414.40 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	6.30	0.00	0.17

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

We are expanding our efforts and are much more aware of the programs and types of material that can and should be recycled.

Summarize what waste diversion programs were continued or newly implemented during the report year.

We are continuing with our green waste diversion and mulching programs. We also are continuing with a container program through campus and the programs outlined below. Source Reduction Recycling Composting Special Waste Transformation

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

All generated waste is disposed of via a waste contractor. total tonage generated was 771.620 total tonage disposed of was 357.300

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source reduction- business source reduction, material exchange, and salvage yards. We continue to install bulletin boards. Use of electronic media, online forms and information, class registration etc. Non profit school donations and auctions. Recycling- Beverage containers, cardboard, glass, newspaper, scrap metal etc. Composting- Grasscycling, on site composting and mulching. Special waste- Tires, scrap metal, wood waste, concrete/asphalt. Transformation- Biomass

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

11

We continue to work with the City of Victorville and their solid waste manager to stay abreast of new and innovative ways to meet the State requirements for recycling. A recycling coordinator has been identified.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	9.1000
Material Exchange	X	7.0000
Beverage Containers	X	0.8000
Cardboard	X	53.7500
Glass	X	0.3000
Newspaper	X	2.1100
Office Paper (white)	X	8.0000
Office Paper (mixed)	X	26.9900
Plastics	X	0.0500
Scrap Metal	X	6.4400
Xeriscaping, grasscycling	X	213.4400
On-site composting/mulching	X	1.2000
Food waste composting	X	0.3000
Tires	X	0.2000
Scrap Metal	X	2.3000
Wood waste	X	1.8000
Concrete/asphalt/rubble (C&D)	X	14.2000
Biomass	X	9.3200

} 357.3 tons diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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12

2004



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2004 SARC Annual Report: Victor Valley Community College District

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Physical Address
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CalRecycle Representative
 Curie Canuela
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 (916) 324-6373 x2472

Total Number of Employees including Facilities: 360

Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	360	18422 Bear Valley Road Victorville, CA 92392
Total Employees in Facilities:	360	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 601.5	→ 1/1/04 - 6/30/04 = 300.75
Total Tonnage Disposed: 402.0	7/1/04 - 12/31/04 = 300.75
Total Tonnage Generated: 1,003.5	<u>601.5</u>
Overall Diversion Percentage: 59.9%	
Employees	
Total Number of Employees: 360	
Non-Employee Population	
Total Number of Non-employees: 13,000	
Non-employee Population Type: Visitors, Inmates, etc	

13

2004

Disposal

Total amount Disposed: 402.00 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	6.10	0.00	0.17

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

We have expanded our efforts and continue to look for new ways to reach our recycling goals. Our work with service contractors has expanded to include them in our plans to help with recycling efforts.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Source Reduction Recycling Composting Special Waste Transformation All of our programs continue and expand when possible. For example we expanded our beverage container program on campus by 50% with the help from the City of Victorville.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

The major portion of our determined tonnages are calculated and reported back to us by the waste contractor for the city of Victorville. Others are determined by waste manifest and disposal tickets.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source Reduction: Business Source Reduction We continue to grow with source reduction by having salvage and auction companies pick up and reuse our unneeded items. Use of electronic format for mail, notifications, advertising, instruction of classes, grading of students and many other areas are just a few examples on how we have reduced paper waste. Material Exchange Recycling: Beverage Containers; bottles, cans, CRV Cardboard Glass Newspapers; # 6 & # 8 Office paper (mixed); color paper, newspaper Office paper (white); white ledger and printer paper Plastics Scrap Metal; tin cans Composting: Xeriscaping/grasscycling; On-site composting and mulching (any organics) Self haul green waste Food Waste composting; vermicomposting (pick-up/self haul) Special Waste: Sludge (sewer/industrial) soil amendment- land spreading, of biosolids, co-composting Tires; retreads, other reuse, drop off at certified /permitted recycling center Scrap Metal; Salvage at processing center, I-beams, guard rails, pipes Wood waste; chipping for mulch or composting, milled lumber, pallets, fire wood, fallen trees, inerts (C&D) Concrete/asphalt/rubble (C&D) Inerts, Concrete/rubble reuse, fill for land reclamation, sub base for roads, concrete /asphalt recycling: I am very excited to report the reuse of approx 261 tons of old asphalt. I was

(14)

2004

reground and reused on a street replacement project for the underlayment of class II base. Rendering; dead animal program, grease, tallow, cooking oil Transformation: Biomass

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

The continued work with the solid waste manager from the City of Victorville has enabled us to expand our recycling programs with little cost to the College district. The Director of M&O has dedicated staff to see that these recycling programs are carried out. We will continue to look for new and innovative ways to meet the States recycling guidelines. A recycling coordinator has been identified.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	13.1000
Material Exchange	X	6.0000
Beverage Containers	X	1.2000
Cardboard	X	50.0000
Glass	X	1.3000
Newspaper	X	1.8500
Office Paper (white)	X	6.0000
Office Paper (mixed)	X	17.0900
Plastics	X	0.5000
Scrap Metal	X	4.8400
Xeriscaping, grasscycling	X	213.4400
On-site composting/mulching	X	1.4000
Self-haul greenwaste	X	1.0000
Food waste composting	X	0.3000
Sludge (sewage/industrial)	X	0.1000
Tires	X	0.2500
Scrap Metal	X	4.3000
Wood waste	X	1.5000
Concrete/asphalt/rubble (C&D)	X	261.0000
Biomass	X	16.3300

601.5 tons diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
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 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

15

2004

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16

2005



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[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

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Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	360	18422 Bear Valley Road Victorville, CA 92392
Total Employees in Facilities:	360	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 493.1	→ 1/1/05 - 6/30/05 = 246.55
Total Tonnage Disposed: 402.0	7/1/05 - 12/31/05 = 246.55
Total Tonnage Generated: 895.1	<u>493.10</u>
Overall Diversion Percentage: 55.1%	
Employees	
Total Number of Employees: 360	
Non-Employee Population	
Total Number of Non-employees: 13,000	
Non-employee Population Type: Visitors, Inmates, etc	

17

2005

Disposal

Total amount Disposed: 402.00 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	6.10	0.00	0.17

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

The Maintenance Department has established a scrap metal collection program for all metals. This material is transported directly to a recycling facility versus processing through a MRF. The department is also recycling wooden pallets versus using them for fire wood.

Summarize what waste diversion programs were continued or newly implemented during the report year.

All previous programs are still in place. We implemented a scrap metal collection program and a pallet recycling program.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

Extrapolation and actual disposal weights.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

We continue to increase our source reduction through the use of web based notices and advertisement. Students are encouraged to register online which saves the use of paper forms. We recycle toner cartridges and ink jet cartridges.

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

We continue to work with the solid waste manager from the City of Victorville to increase our recycling efforts. The College is developing a position for a Recycling/Hazardous Waste Technician that will be responsible for the timely

(18)

2005

collection of CRV recyclables, cardboard, scrap metal, and other materials with recyclable value. In addition, the position will be responsible for the coordination of hazardous waste disposal to ensure that as much waste as possible is being diverted to recycling efforts.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	13.1000
Material Exchange	X	6.0000
Beverage Containers	X	1.2000
Cardboard	X	47.9100
Newspaper	X	1.3000
Office Paper (mixed)	X	20.1000
Plastics	X	0.5000
Scrap Metal	X	4.1200
Xeriscaping, grasscycling	X	353.9400
On-site composting/mulching	X	3.0000
Self-haul greenwaste	X	3.0000
Food waste composting	X	0.3000
Ash	X	1.5000
Sludge (sewage/industrial)	X	1.0000
Tires	X	0.2500
Scrap Metal	X	20.0000
Wood waste	X	2.0000
Concrete/asphalt/rubble (C&D)	X	2.0000
Rendering	X	1.0000
Biomass	X	10.8600

493.08 tons
diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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19

2006



**State Agency Reporting Center: Waste Management Annual Report
2006 SARC Annual Report: Victor Valley Community College District**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 400
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	400	18422 Bear Valley Road Victorville, CA 92395-5850
Total Employees in Facilities:	400	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 1,746.0	→ 1/1/06 - 6/30/06 = 873.0
Total Tonnage Disposed: 433.9	7/1/06 - 12/31/06 = 873.0
Total Tonnage Generated: 2,179.9	<u>1,746.0</u>
Overall Diversion Percentage: 80.1%	
Employees	
Total Number of Employees: 400	
Non-Employee Population	
Total Number of Non-employees: 13,000	
Non-employee Population Type: Visitors, Inmates, etc	

20

2006

Disposal

Total amount Disposed: 433.90 tons

Annual Results

	<u>Employee Population</u>		<u>Target Annual</u>	
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	5.90	0.00	0.18

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

More scrap metal is being captured at the source and not disposed of in the trash. Recycling collection bins are being collected on a more frequent basis versus letting them overflow which allows people to recycle versus throw recyclables in the trash. The College has also enforced the recycling diversion program with contractors performing new construction and remodeling.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Scrap metal and mixed paper.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

Extrapolation and actual disposal weights.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

We continue to increase our source reduction through the use of online registration processes and online classes, both of which reduce the use of paper. We recycle used ink and toner cartridges. We require that any company performing document destruction recycle the resulting paper pulp.

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

Key staff members of the maintenance & operations department were provided seminars and education to increase the level of awareness of what can be recycled. Several offices have been designated to conduct a more

21

2006

aggressive waste reduction/recycling program. The College continues to work with the Solid Waste Manager for the City of Victorville to increase our recycling and waste reduction efforts. The College has developed and approved a new Recycling/Hazardous Waste Technician position. This position will be completely involved in monitoring and collecting recyclable materials throughout the campus. This will help us capture more material before it's diverted to the landfill. This position will also be actively involved in promotions to increase our capture rate and to raise employee and student awareness.

Programs		
Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	13.0000
Material Exchange	X	11.0300
Beverage Containers	X	1.2000
Cardboard	X	33.2200
Newspaper	X	1.8500
Office Paper (mixed)	X	32.4100
Scrap Metal	X	5.1400
Xeriscaping, grasscycling	X	353.9400
On-site composting/mulching	X	3.0000
Concrete/asphalt/rubble (C&D)	X	1291.2000

1,745.99 tons diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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22

2007



**State Agency Reporting Center: Waste Management Annual Report
2007 SARC Annual Report: Victor Valley Community College District**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 400
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	400	18422 Bear Valley Road Victorville, CA 92395-5850
Total Employees in Facilities:	400	
Export To Excel		Count: 1

Annual Per Capita Disposal

Diversion Program Summary

Total Tonnage Diverted: 447.5 →

$$1/1/07 - 6/30/07 = 223.75$$

Total Tonnage Disposed: 440.0

$$7/1/07 - 12/31/07 = 223.75$$

Total Tonnage Generated: 887.5

$$\underline{\underline{447.50}}$$

Overall Diversion Percentage: 50.4%

Employees

Total Number of Employees: 400

Non-Employee Population

Total Number of Non-employees: 13,000

Non-employee Population Type: Visitors, Inmates, etc

23

2007

Disposal

Total amount Disposed: 440.00 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	6.00	0.00	0.19

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

With the implementation of our recycling program we are sending a substantially smaller amount of cardboard and CRV containers to the landfill. The college is very aggressive in the collection and recycling of scrap metal products.

Summarize what waste diversion programs were continued or newly implemented during the report year.

The college created a recycling program and hired a dedicated person to monitor and collect recyclable materials. The program was implemented in July, 2007, and since then has been responsible for the diversion of over 57 tons of material.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

The weights for disposal were based on a formula used by the City of Victorville for each container and multiplied by the number of pick ups. Modifications were made based on the actual content of each container per week. Recycling tonnages are based on the actual weight according to the recycling redemption facility.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Our source reduction includes the use of double-sided copies when possible, rolled paper towels, the increased use of a campus wide website to disseminate information that had been distributed via paper fliers. We also encourage the use of reusable cups by staff and students. These cups are offered for sale in the student bookstore.

Has the State agency/large State facility adopted or changed its waste reduction policy?

(24)

2007

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

Created and staffed a dedicated recycling program that includes the collection of recyclable materials, marketing, and staff education. The program will cost the college over \$60,000 a year to operate, but will generate over \$16,000 per year.

Programs

Program Name	Existing	Planned/Expanding	Tons
Business Source Reduction	X		13.0000
Beverage Containers	X		1.2830
Cardboard	X		5.5570
Newspaper	X		0.2500
Office Paper (mixed)	X		4.1400
Scrap Metal	X		47.9640
Xeriscaping, grasscycling	X		353.9400
MRF	X		21.4100

} 447.544 tons diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
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 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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25

2008



**State Agency Reporting Center: Waste Management Annual Report
2008 SARC Annual Report: Victor Valley Community College District**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 762
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	762	18422 Bear Valley Road Victorville, CA 92395-5850
Total Employees in Facilities:	762	
Export To Excel		Count: 1

Annual Per Capita Disposal
<p>Employees</p> <p>Total Number of Employees: 762</p> <p>Non-Employee Population</p> <p>Total Number of Non-employees: 23,476</p> <p>Non-employee Population Type: Students</p> <p>Disposal</p> <p>Total amount Disposed: 357.00 tons</p> <p style="text-align: center;">(26)</p>

2008

Annual Results

	<u>Employee Population</u>		<u>Student Population</u>	
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	14.90	2.60	0.50	0.08

Questions

Is the mission statement of your State agency/large State facility the same as reported in the previous year?

What changes have there been in the waste generated or disposed by your State agency/large State facility during the report year? (For example, changes in types and/or quantities of waste.) Explain, to the best of your ability the causes for those changes.

Our waste generated increased due to an increase of both students and employees.

Explain any changes to waste diversion programs that were continued from the prior report year. Be sure to indicate the reason for making the changes.

No changes were made to diversion programs.

Explain any waste diversion programs that were newly implemented or were discontinued during the report year and explain why.

All waste diversion programs were established in prior reporting years and were not altered during 2008.

What types of activities are included in each of the waste diversion programs you continued or newly implemented during the reporting year?

Campus wide recycling program, xeroscaping practices including mulching mowers

What resources (staff and/or funds) did your State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help reduce disposal and meet the diversion mandate?

One full time Recycling Technician.

Has your State agency/large State facility adopted or changed its waste reduction policy?

Explain how you determined the reported tons disposed? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, etc.)

Received actual weights for 40 yard bins and used formula provided by City of Victorville to determine weights for 3 yard dumpsters (5).

Please provide a definition of "employee" for your State agency/large State facility. Also, what is the source of the reported number of employees and visitors/students/inmates, etc. (as applicable)?

Employees include management staff, full time faculty, part time faculty and classified staff and substitute workers. The source for the number of employees working at the time of the report is the Human Resources office. Student numbers are reported by the Office of Instruction and includes full time, part time, and fee based students.

27

2008

Programs	
Program Name	Existing Planned/Expanding
Business Source Reduction	X
Beverage Containers	X
Cardboard	X
Glass	X
Newspaper	X
Office Paper (white)	X
Office Paper (mixed)	X
Plastics	X
Scrap Metal	X
Other Materials	X
Xeriscaping, grasscycling	X
Tires	X
Concrete/asphalt/rubble (C&D)	X
MRF	X

} Tonnage amounts uncertain as CalRecycle switched focus to "per capita disposal"

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
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28

2009



**State Agency Reporting Center: Waste Management Annual Report
2009 SARC Annual Report: Victor Valley Community College District**

[New Search](#) | [Agency Detail](#)

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Physical Address
18422 Bear Valley Road
Victorville, CA 92392

CalRecycle Representative
Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
(916) 324-6373 x2472

Total Number of Employees including Facilities: 762
Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	762	18422 Bear Valley Road Victorville, CA 92395-5850
Total Employees in Facilities:	762	
Export To Excel		Count: 1

Annual Per Capita Disposal
<p>Employees</p> <p>Total Number of Employees: 762</p> <p>Non-Employee Population</p> <p>Total Number of Non-employees: 20,423</p> <p>Non-employee Population Type: Students</p> <p>Disposal</p> <p>Total amount Disposed: 338.20 tons</p>

29

2009

Annual Results

	<u>Employee Population</u>		<u>Student Population</u>	
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	14.90	2.40	0.50	0.09

Questions

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

(A) What are the major types of waste materials that your agency/facility currently disposes (not currently diverting), e.g., waste of significant weight and/or volume? If there are major waste materials that are being disposed, what is your agency/facility doing to find ways to divert these materials?

(B) Please explain any difficulties or obstacles your agency/facility encountered in trying to implement recycling or other programs to reduce the amount of waste disposed. Summarize any efforts your agency/facility made to resolve difficulties or overcome obstacles and if they were successful or not.

(A) Paper. Both office type paper materials and bathroom paper towels. The institution encourages the use of double sided printing for multi-page documents to reduce the amount of paper used, and consequently disposed of. (B) The college had an outstanding recycling program for almost 2 years. We employed an in house recycling technician whos only job was to pick up, sort, redeem and transport CRV recyclables as well as scrap metal, e-waste, mixed paper and cardboard. The program was suspended when the technician resigned and the position was not filled due to the current budget constraints.

Waste generation includes both materials disposed in the trash as well as materials recycled or otherwise diverted from landfill. There are many reasons why the type or amount of waste generated by your agency/facility may have changed.

SELECT YES OR NO FROM THE DROP DOWN LIST BELOW. IF YOU SELECT YES, YOU MUST PROVIDE AN EXPLANATION IN THE TEXT BOX BELOW.

Do the types or amounts of wastes generated in the last calendar year significantly differ from those that were generated by your agency/facility in the prior report year? If yes, please explain.

The reason why, the type, or amount of waste generated by your agency/facility either may have increased or decreased. For example, construction activities at your agency or facility may increase construction-related wastes; budget cuts may result in cuts to the services your agency provides and, therefore, the related wastes are no longer generated; or a shift in how you do business may create a new type of waste.

If you had changes in the types or amounts of waste generated, then that may have affected the waste diversion programs you implemented. You will be asked in Question #3 about how your waste diversion programs may have changed.

SELECT YES OR NO FROM THE DROP DOWN LIST BELOW. IF YOU SELECT YES, YOU MUST PROVIDE AN EXPLANATION IN THE TEXT BOX BELOW.

30

2009

Did you make any significant changes (during the report year) to the waste diversion programs implemented by your agency/facility (such as programs to reduce waste, reuse, recycle, compost, etc.)? For example, did you start new programs, discontinue prior programs, or make significant modifications to existing programs? If yes, in the text box below, please explain why you made the change(s).

Having an accurate and consistent measurement of trash disposal is important. The annual amount of trash disposed is one factor in the calculation to determine the annual per capita disposal for your agency/facility. CalRecycle considers this calculation, in addition to the waste reduction, recycling, and other waste diversion programs your agency/facility implemented, in determining compliance with statutory mandates.

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

(A) Explain how you determined the annual tons disposed by your agency for the report year (e.g. did you use actual disposal weights provided by a trash hauler, conduct a waste generation study, estimate using weight-to-volume conversions, etc.)

(B) Indicate if this is the same method used to determine tons disposed that was used for the prior report year. If not, please also explain the reason for the change.

(A) The actual weight for a 40 yard roll off was provided by the waste hauler. The formula of 160 pounds per cubic yard times the size of the dumpster times the frequency of pick ups times the number of dumpsters was used to determine the weight of the trash collected in each 3 yard dumpster. (B) Yes, this is the same method used in prior years.

Having an accurate and consistent method to count employees is also important. The number of employees is one factor in the calculation to determine the annual per capita disposal for your agency/facility. (If your agency submits a modified report, per capita disposal is not calculated, but the number of employees is important in verifying your eligibility to submit a modified report).

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

(A) Please explain how you determined the number of employees working for your agency (e.g. total number of full time employees; full time equivalents; total number of full and part time employees; etc.). This information is usually available from your human resources or payroll department.

(B) Indicate if you used the same method to determine the number of employees that was used for the prior report year. If not, please explain the reason for the change.

(A) The number is obtained from the Human Resources department. (B) The same method was used during previous reporting years.

If your agency/facility also has a non-employee population (such as students, visitors, inmates, residents, patients) that significantly contributes to waste generated, then there is a space provided to report that information in Part I - Facility Information. This information is in addition to your employee information - it does not replace it.

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

(A) If you reported a number for a non-employee population, please explain how you determined that number (e.g. full time equivalent students; average number of patients during the report year; etc.)

(B) Indicate if you used the same method that was used for the prior report year. If not, please explain the reason for the change.

31

2009

If you are not given the option in Part 1 - Facility Information to report an additional population, but believe doing so would be valuable, or if you provided this in the past, but no longer wish to do so, please contact your CalRecycle representative to discuss the merits of adding or deleting this option from your report.

(A) The number is provided by our Institutional Research department. The number represents full time equivalent students as well as part time students calculated to a FTES equivalent. (B) The same method was used for the 2008 reporting year.

For your agency/facility, if the annual per capita disposal for the current report year is more than the per capita disposal from the previous report year, then, to the best of your ability, please explain why there was an increase. (To find these numbers, click on "Current Year" under "Previous Year" under "View Report" in the left menu bar. These links display the report summary.)

There was a reduction of .2 pounds PPPD.

Additional information you wish to provide in your annual report.

None.

Programs

Program Name	Existing	Planned/Expanding
Business Source Reduction	X	} Tonnage amounts uncertain as CalRecycle switched focus to "per capita disposal"
Material Exchange	X	
Cardboard	X	
Scrap Metal	X	
Xeriscaping, grasscycling	X	
Tires	X	

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
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32



State Agency Reporting Center: Waste Management Annual Report
2010 SARC Annual Report: Victor Valley Community College District

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[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Physical Address
 18422 Bear Valley Road
 Victorville, CA 92392

CalRecycle Representative
 Curie Canuela
Curie.Canuela@CalRecycle.ca.gov
 (916) 324-6373 x2472

Total Number of Employees including Facilities: 1,051

Recycling Coordinator: Chris Hylton christopher.hylton@vvc.edu (760) 245-4271

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Victor Valley Community College	1,051	18422 Bear Valley Road Victorville, CA 92395
Total Employees in Facilities:	1,051	
Export To Excel		Count: 1

Annual Per Capita Disposal
<p>Employees</p> <p>Total Number of Employees: 1,051</p> <p>Non-Employee Population</p> <p>Total Number of Non-employees: 20,613</p> <p>Non-employee Population Type: Students</p> <p>Disposal</p> <p>Total amount Disposed: 290.20 tons</p> <p style="text-align: center;">(33)</p>

2010

Annual Results

	<u>Employee Population</u>		<u>Student Population</u>	
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	14.90	1.50	0.50	0.08



Questions

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A and B.

We would like to understand what is still being thrown away and help you find ways to increase recycling.

- A. Please describe the types of waste that are thrown away.
- B. What difficulties or obstacles have you had with finding ways to recycle these wastes?

A. Office and bathroom paper products, cardboard, cans, bottles, wet trash, some small furniture. B. Personnel to collect, sort, transport the items that are recyclable.

SELECT YES OR NO FROM THE DROP DOWN LIST BELOW. IF YOU SELECT YES, YOU MUST DESCRIBE IN THE TEXT BOX BELOW.

Were there any changes in your recycling/waste reduction programs during the report year? For example, did you start, discontinue, or make significant changes to your recycling/waste reduction programs?

IN THE TEXT BOX BELOW, PLEASE ANSWER THE FOLLOWING QUESTION.

If the per capita disposal for the current report year is greater than the per capita disposal from the previous report year, then, to the best of your ability, explain why there was an increase. (To find these numbers, look for "View Report" in the left menu and click either "Current Year" or "Previous Year" to display a report summary.)

Our PPD went from 2.4 to 2.1.

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

In Section III, you entered total tons disposed (thrown away at a landfill) by your agency/facility during the report year. Having an accurate method to consistently calculate this number each year is important because it is used in the calculation to determine the report year per capita disposal for your agency/facility.

Examples of types of methods that may be used include, but are not limited to, conducting a waste generation study, using actual disposal weights provided by a trash hauler, or estimating using weight-to-volume conversions.

- A. Explain the method you, or the person that provided you with this number, used to calculate the total tons disposed. Please provide a detailed explanation of the method so that it could be used in the event someone else from your agency/facility had to produce the same number.

34

B. Is this the same method used for last year's report? If not, explain the reason for the change.

A. For the 40 YD3 roll off, the actual disposal weight was obtained from the waste hauler. We also have five 3 YD3 bins on the campus. To determine that total I used the formula provided by the City of Victorville. It is $160\#/\text{YD3} \times \text{the size of the bin (3 YD3)} \times \text{the number of pick up days per week} \times 50 \text{ weeks}$. One bin generates 72,000 pounds of trash per year. I use 50 weeks because the College is closed during the holiday period between Christmas and New Year and no trash is generated during this period. B. Yes

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

In Part I of this report, you entered the number of employees for your agency/facility. This information is usually available from your human resources or payroll department. Having an accurate method to consistently calculate this number each year is important because it is used in the calculation to determine the report year per capita disposal for your agency/facility.

(Note: If your agency submits a modified report, per capita disposal is not calculated, but the number of employees is important in verifying your continued eligibility to submit a modified report).

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B.

A. Explain the method you, or the person that provided you with this number, used to calculate the number of employees (e.g. total number of full time employees, full time equivalents, total number of full and part time employees, etc.). Please provide a detailed explanation of the method so that it could be used in the event someone else from your agency/facility had to produce the same number.

B. Is this the same method used for last year's report? If not, explain the reason for the change.

A. The number of employees was obtained from the Human Resources department. The number includes all Management, Classified, Full Time Faculty, Part Time Faculty, Substitute Workers, and Fee Base Instructors. B. Yes

IN THE TEXT BOX BELOW, PLEASE PROVIDE ANSWERS TO A AND B. (Skip to the next question if you did not enter a non-employee population in Part I.)

NOTE: If there was not an option in Part I to report an additional population, but you believe doing so would be valuable, or if you provided this in the past, but no longer wish to do so, please contact your CalRecycle representative to discuss the merits of adding or deleting this option for future reports.

If your agency/facility also has a non-employee population (such as students, visitors, inmates, residents, patients, etc.) that significantly contributes to the waste your agency/facility creates, Part I of this report asks you for a number for that population. This information is in addition to your employee information - it does not replace it.

A. Explain the method you (or the person that provided you with this number) used to calculate that number (e.g. full time equivalent students, average number of patients during the report year, etc.). Please provide a detailed explanation of the method so that it could be used in the event someone else from your agency/facility had to produce the same number.

B. Is this the same method you used for last year's report? If not, explain the reason for the change.

A. The number of students is provided by the Department of Institutional Effectiveness, which is a fancy name for a research department. The number includes the total number of students that attended a course at the college, regardless if they took one class or a full load. The number does not include fee base students since the majority of those courses are taught at a remote site that does not belong to the college. B. Yes

35

2010

Additional information you wish to provide in your annual report.

None

Programs

Program Name	Existing	Planned/Expanding
Business Source Reduction	X	} Tonnage amounts unknown as CalRecycle switched focus to "per capita disposal"
Material Exchange	X	
Cardboard	X	
Scrap Metal	X	
Xeriscaping, grasscycling	X	
Tires	X	

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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(36)

Tab 7



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:: home > city services > trash & recycling > landfill fees

Landfill Fees & Information

San Bernardino County provides solid waste disposal service at its Victorville Landfill facility. The Victorville Landfill is located at 18600 Stoddard Wells Road and is open Monday through Saturday from 8:00 am to 5:00 pm. The landfill is operated by the County's contractor, Athens Services

You can dispose of extra trash or clean-up debris from your home at the landfill. There is a fee to dump this material at the landfill.

Landfill Fees

The fees (effective July 1, 2014) to dispose of trash at the Victorville Landfill, and all County disposal sites are:

- \$13.39 for up to 300 pounds of residential waste
- \$59.94 per ton for residential waste over 300 pounds
- \$113.08 per ton for waste requiring special handling
- Tires--\$5.31 each for up to 9 tires.



Note: Unsecured/uncovered loads are subject to an additional charge that doubles your disposal fee, so make sure you "cover your load before you hit the road!"

FREE DUMP DAY--DISCONTINUED

Free Dump Day at the County's Victorville landfill has been discontinued by the County.

Call San Bernardino County Solid Waste Management Division at 1-800-722-8004 or 909-386-8701 for more information on the County's landfills.

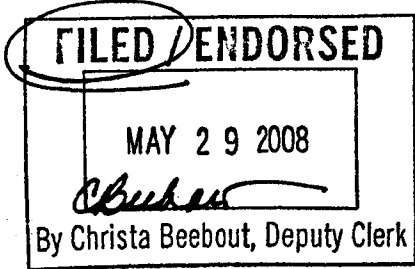
Also of Interest...

- [Victor Valley Materials Recycling Facility \(MRF\) and Buy Back Center](#)
- **NEW! "Recycle Alley, too!" Recycle Collection Center - FREE Drop-Off on Anacapa Road - NOW OPEN!**

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 Page last updated:

Tab 8



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SUPERIOR COURT OF CALIFORNIA
COUNTY OF SACRAMENTO

STATE OF CALIFORNIA, DEPARTMENT, Dept. 33 No. 07CS00355
OF FINANCE, CALIFORNIA INTEGRATED
WASTE MANAGEMENT BOARD,

Petitioners,

v.

RULING ON SUBMITTED MATTER

COMMISSION ON STATE MANDATES,

Respondent.

SANTA MONICA COMMUNITY COLLEGE
DISTRICT, LAKE TAHOE COMMUNITY
COLLEGE DISTRICT,

Real Parties in Interest.

In this mandate proceeding, the court must determine the extent to which the reimbursement of a California Community College under section 6 of article XIII B of the California Constitution for the costs that the College incurs in implementing a state-mandated integrated waste management plan pursuant to Public Resources Code section 42920 et seq. is subject to offset by cost savings realized and revenues received during implementation of the plan. For the reasons set forth below, the court determines that the college's reimbursement is subject to such offset.

1 BACKGROUND

2 Public Resources Code section 42920 et seq. was enacted to require each state
3 agency to adopt and implement an integrated waste management plan (IWM plan) that would
4 reduce solid waste, reuse materials whenever possible, recycle recyclable materials and procure
5 products with recycled content in all agency offices and facilities. (Pub. Resources Code §
6 42920, subd. (b). See Stats. 1999, ch. 764 (A.B. 75).) These statutory provisions require that
7 each state agency, in implementing the plan, divert at least 25 percent of its solid waste from
8 landfill disposal by January 1, 2002, and divert at least 50 percent of its solid waste from landfill
9 disposal on and after January 1, 2004. (Pub. Resources Code § 42921.) Each agency must also
10 submit an annual report to petitioner Integrated Waste Management Board summarizing its
11 progress in reducing solid waste pursuant to Public Resources Code section 42921 and providing
12 related information, including calculations of its annual disposal reduction.

13 Any cost savings realized as a result of the state agency's IWM plan must, to the
14 extent feasible, be redirected to the plan to fund the implementation and administrative costs of
15 the plan in accordance with Public Contract Code sections 12167 and 12167.1. (Pub. Resources
16 Code § 42925, subd. (a).) Public Contract Code sections 12167 and 12167.1 are part of the State
17 Assistance for Recycling Markets Act, which was originally enacted in 1989 for the purpose of
18 fostering the procurement and use of recycled paper products and other recycled resources in
19 daily state operations (See Pub. Contract Code §§ 12153, 12160; Stats. 1989, ch. 1094.) As
20 amended in 1992, sections 12167 and 12167.1 provide for the deposit of revenues received from
21 the collection and sale of recyclable materials in state and legislative offices in specified accounts
22 for the purpose of offsetting recycling costs; revenues not exceeding \$2000 annually are
23 continuously appropriated without regard to fiscal years for expenditure by state agencies to
24 offset the recycling costs; and revenues exceeding \$2000 annually are available for expenditure
25 by the state agencies upon appropriation by the Legislature.

26 The IWM plan requirements under Public Resources Code section 42920 et seq.
27 apply to the California Community Colleges pursuant to Public Resources Code sections 40148
28 and 40196, which include California Community Colleges and their campuses in the definitions

1 of "large state facility" and "state agency" for purposes of IWM plan requirements. The
2 provisions of the State Assistance for Recycling Markets Act, including the provisions of Public
3 Contract Code sections 12167 and 12167.1, apply to California Community Colleges only to the
4 limited extent that sections 12167 and 12167.1 are referenced in Public Resources Code section
5 42925; California Community Colleges are not defined as state agencies or otherwise subject to
6 the Act's provisions for the procurement and use of recycled products in daily state operations.

7 For purposes of section 6 of article XIII B of the California Constitution and the
8 statutes implementing section 6 (Gov. Code § 17500 et seq.), California Community Colleges are
9 defined as school districts and treated as local governments eligible for reimbursement of any
10 state-mandated costs that they incur in carrying out statutory IWM plan requirements. (See Gov.
11 Code §§ 17514, 17519.) Section 6 and Government Code section 17514 provide for the
12 reimbursement of a local government's increased costs of carrying out new programs or higher
13 levels of service that are mandated by the state pursuant to a statute enacted on or after January 1,
14 1975, or an executive order implementing a statute enacted on or after January 1, 1975. Such
15 reimbursement is precluded pursuant to Government Code section 17556, subdivision (e), if the
16 statute or executive order provides for offsetting savings that result in no net costs to the local
17 government or includes additional revenue specifically intended to fund the costs of the state
18 mandated program in an amount sufficient to cover the costs.

19 Real parties in interest Santa Monica Community College District and Tahoe
20 Community College District sought section 6 reimbursement of their IWM plan costs pursuant to
21 Public Resources Code section 42920 et seq. by filing a test claim with respondent pursuant to in
22 March 2001. (Administrative Record, pp. 51-74 (AR 51-93). See Gov. Code § 17550 et seq.)
23 Respondent adopted a statement of decision granting the test claim in part on March 25, 2004
24 (AR 1135-1176), after receiving and considering public comments on the test claim, including
25 comments from petitioners opposing the claim. (AR 351-356, 359-368.) Respondent found that
26 specified IWM plan requirements under Public Resources Code section 42920 et seq. imposes a
27 reimbursable state-mandated program on California Community Colleges within the meaning of
28 section 6 and Government Code section 17514. Respondent further found that the requirement

1 of Public Resources Code section 42925, that cost savings realized as a result of an IWM plan be
2 redirected to plan implementation and administrative costs, did not preclude a reimbursable
3 mandate pursuant to subdivision (e) of Government Code section 17556 because there was
4 neither evidence of offsetting savings that would result in "no net costs" to a California
5 Community College implementing an IWM plan nor evidence of revenues received from plan
6 implementation "in an amount sufficient to fund" the cost of the state-mandated program.
7 Respondent noted that the \$2000 in revenue available annually to a community college pursuant
8 to Public Contract Code section 12167.1 would be insufficient to offset the college's costs of
9 plan implementation and that any revenues would be identified as offsets in the parameters and
10 guidelines to be adopted for reimbursement of claims by California Community Colleges for the
11 IWM plan mandates imposed by Public Resources Code section 42920 et seq.

12 Thereafter, on March 30, 2005, respondent adopted parameters and guidelines
13 pursuant to Government Code section 17556 based on a proposal by real parties and public
14 comments, including comments by petitioners. (AR 1483-1496.) Section VII of the parameters
15 and guidelines, concerning offsetting revenues and reimbursements, indicates that a claim by a
16 California Community College for reimbursement of costs incurred in implementing an IWM
17 plan must identify and deduct from the claim all reimbursement received from any source for the
18 mandate. Section VII further indicates that the revenues specified in Public Resources Code
19 section 42925 and Public Contract Code sections 12167 and 12167.1 must offset the costs
20 incurred by a California Community College for the recycling mandated by Public Resources
21 Code section 42920 et seq. These offsetting revenues include, pursuant to section 12167.1,
22 revenues up to \$2000 annually from the college's sale of recyclable materials which are
23 continuously appropriated for expenditure by the college to offset its recycling costs and
24 revenues in excess of \$2000 annually when appropriated by the Legislature.

25 In adopting section VII of the parameters and guidelines, respondent rejected the
26 position of petitioner Integrated Waste Management Board that the parameters and guidelines
27 should require California Community Colleges to identify in their reimbursement claims any
28 offsetting savings in reduced or avoided landfill disposal costs likely to result from their

1 diversion of solid waste from landfills pursuant to the mandates of Public Resources Code
2 section 42921. (AR 1194-1199.) This rejection was based on three grounds: that "cost savings"
3 in Public Resources Code section 42925 meant "revenues" received and directed "in accordance
4 with Sections 12167 and 12167.1 of the Public Contract Code"; reduced or avoided disposal
5 costs could not qualify as offsetting cost savings for the diversion costs because the disposal
6 costs had not previously been reimbursed by the state and were not included in the reimbursable
7 mandates of Public Resources Code section 42920 et seq.; and the redirection of cost savings to
8 IWM plan implementation and administration costs under section 42925 was "only to the extent
9 feasible" and not mandatory, thus allowing a California Community College to redirect cost
10 savings to other campus programs upon a finding that it was not feasible to use the savings for
11 IWM plan implementation. (AR 98-1199.) On these grounds, respondent omitted from section
12 VII of the parameters and guidelines any language about offsetting savings, including a
13 boilerplate provision stating "Any offsetting savings the claimant experiences in the same
14 program as a result of the same statutes or executive orders found to contain the mandate shall be
15 deducted from the costs claimed."

16 On October 26, 2006, respondent adopted a statewide cost estimate for the
17 reimbursement of costs incurred by California Community Colleges in implementing IWM plan
18 mandates pursuant to Public Resources Code section 42920 et seq. (AR 1641-1650.)
19 Respondent noted comments by petitioners that the lack of a requirement in the parameters and
20 guidelines for information on offsetting cost savings by the community colleges had resulted in
21 an inaccurate Statewide Cost Estimate. (AR 1647.) A request by petitioner Integrated Waste
22 Management Board to amend the parameters and guidelines to include additional information
23 about offsetting savings was distributed for public comment. (AR 1647-1648, 1859-873.)

24 ANALYSIS

25 Section 6 of article XIII B of the California Constitution, as implemented by
26 Government Code section 17514, provides for the reimbursement of actual increased costs
27 incurred by a local government or school district in implementing a new program or higher level
28 of service of an existing program mandated by statute, such as the IWM plan requirements of

1 Public Resources Code section 42920 et seq. (See *County of Fresno v. State of California* (1991)
2 51 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates*, (2000) 84 Cal.App.4th
3 1264, 1283-1284.) Reimbursement is not available under section 6 and section 17514 to the
4 extent that the local government or school district is able to provide the mandated program or
5 increased service level without actually incurring increased costs. (*Ibid.*) For example,
6 reimbursement is not available if the statute mandating the new program or increased service
7 level provides for offsetting savings which result in no net costs to the local government or
8 school district or includes revenues sufficient to fund the state mandate. (See Gov. Code §
9 17556, subd. (e). See also Cal. Code Regs., tit. 2, § 1183.1(a)(7), (a)(8) (requiring parameters
10 and guidelines for claiming reimbursable costs to identify offsetting revenues and savings
11 resulting from implementation of state-mandated program).) Because section VII of the IWM
12 plan parameters and guidelines adopted by respondent do not require a California Community
13 College to identify and deduct offsetting cost savings from its claimed reimbursable costs and
14 unduly limit the deduction of offsetting revenues, section VII contravenes the rule of section 6
15 and section 17514 that only actual increased costs of a state mandate are reimbursable.¹

16 Cost Savings

17 In complying with the mandated solid waste diversion requirements of Public
18 Resources Code section 42921, California Community Colleges are likely to experience cost
19 savings in the form of reduced or avoided costs of landfill disposal. The reduced or avoided
20 costs are a direct result and an integral part of the IWM plan mandates under Public Resources
21 Code section 42920 et seq.: as solid waste diversion occurs, landfill disposal of the solid waste
22 and associated landfill disposal costs are reduced or avoided. Indeed, diversion is defined in
23 terms of landfill disposal for purposes of the IWM plan mandates. (See Pub. Resources Code §§
24 40124 (“‘diversion’ means activities which reduce or eliminate the amount of solid waste from
25 solid waste disposal for purposes of this division [i.e., division 30, including § 42920 et seq.]”),

26
27 ¹ There is no indication in the administrative record or in the legal authorities provided to the court that, as
28 respondent argues, a California Community College might not receive the full reimbursement of its actual increased
costs required by section 6 if its claims for reimbursement of IWM plan costs were offset by realized cost savings
and all revenues received from plan activities.

1 40192, subd. (b) (for purposes of Part 2 (commencing with Section 40900), 'disposal' means the
2 management of solid waste through landfill disposal or transformation at a permitted solid waste
3 facility.”.)

4 Such reduction or avoidance of landfill fees and costs resulting from solid waste
5 diversion activities under § 42920 et seq. represent savings which must be offset against the costs
6 of the diversion activities to determine the reimbursable costs of IWM plan
7 implementation -- i.e., the actual increased costs of diversion -- under section 6 and section
8 17514. Similarly, under Public Resources Code section 42925, such offsetting savings must be
9 redirected to fund IWM plan implementation and administration costs in accordance with Public
10 Contract Code section 12167. The amount or value of the savings may be determined from the
11 calculations of annual solid waste disposal reduction or diversion which California Community
12 Colleges must annually report to petitioner Integrated Waste Management Board pursuant to
13 subdivision (b)(1) of Public Resources Code section 42926.

14 Respondent's three grounds for omitting offsetting savings from section VII of the
15 IWM plan parameters and guidelines are flawed. First, as explained above, the reduced or
16 avoided costs of landfill disposal are an integral part of the IWM diversion mandates under
17 Public Resources Code section 42920 et seq. Therefore, respondent's conclusion that reduced or
18 avoided disposal costs could not qualify as offsetting cost savings for diversion costs, based on
19 the erroneous premise that the reduced or avoided disposal costs were not part of the
20 reimbursable mandates of Public Resources Code section 42920 et seq., is wrong.

21 Second, respondent incorrectly interpreted the phrase "to the extent feasible" in
22 Public Resources Code section 42925 to mean that the redirection of cost savings resulting from
23 diversion activities by California Community Colleges to fund their IWM plan implementation
24 and administration costs was not mandatory and that the colleges could direct the cost savings to
25 other campus programs upon a finding of infeasibility. Respondent's interpretation is contrary to
26 the manifest legislative intent and purpose of section 42925, that cost savings be used to fund
27 IWM plan costs. In light of this legislative purpose, the phrase "to the extent feasible"
28 reasonably refers to situations where, as a practical matter, the reductions in landfill fees and

1 costs saved as a result of diversion activities by the colleges may not be available for redirection.
2 For example, a college may not have budgeted or allocated funds for landfill fees and costs
3 which they did not expect to incur as a result of their diversion activities.

4 Third, respondent incorrectly interpreted "cost savings realized as a result of the state
5 agency integrated waste management plan" in Public Resources Code section 42925 to mean
6 "revenues received from [a recycling] plan and any other activity involving the collection and
7 sale of recyclable materials" under Public Contract Code sections 12167 and 12167.1. This
8 interpretation, based in turn on a strained interpretation of the phrase "in accordance with
9 Sections 12167 and 12167.1 of the Public Contract Code" at the end of section 42925, used the
10 substantive content of sections 12167 and 12167.1 to redefine "cost savings" in a manner directly
11 contradicting its straightforward description in section 42925. The consequences of this
12 redefinition are unreasonable: the interpretation effectively denies the existence of cost savings
13 resulting from IWM plan implementation and eliminates any possibility of redirecting such cost
14 savings to fund IWM plan implementation and administration costs, thereby defeating the
15 express legislative purpose of section 42925.

16 The reference to Public Contract Code sections 12167 and 12167.1 in Public
17 Resources Code section 42925 may be reasonably interpreted in a manner that preserves section
18 42925's straightforward description of "cost savings" and legislative purpose. The reference to
19 sections 12167 and 12167.1 in section 42925 reflects an effort by the Legislature to coordinate
20 the procedures of two programs involving recycling activities exclusively or primarily by state
21 agencies, the State Assistance for Recycling Markets Act set forth at Public Contracts Code
22 section 12150 et seq. and the IWM provisions of Public Resources Code section 42920 et seq.
23 (See Senate Committee on Environmental Quality, Bill Analysis of A.B. 75, 1999-2000 Reg.
24 Sess., as amended April 27, 1999, p. 6 (need to ensure consistency and avoid conflicts between
25 A.B. 75 and Public Contract Code provisions relating to state agency reporting on recycling,
26 depositing revenues from recycled materials etc.)) By requiring the redirection of cost savings
27 from state agency IWM plans to fund plan implementation and administration costs "in
28 accordance with Sections 12167 and 12167.1 of the Public Contract Code," section 42925

1 assures that cost savings realized from state agencies' IWM plans are handled in a manner
2 consistent with the handling of revenues received from state agencies' recycling plans under the
3 State Assistance for Recycling Markets Act. Thus, in accordance with section 12167, state
4 agencies, along with California Community Colleges which are defined as state agencies for
5 purposes of IWM plan requirements in Public Resources Code section 42920 et seq. (Pub.
6 Resources Code §§ 40196, 40148), must deposit cost savings resulting from IWM plans in the
7 Integrated Waste Management Account in the Integrated Waste Management Fund; the funds
8 deposited in the Integrated Waste Management Account, upon appropriation by the Legislature,
9 may be expended by the Integrated Waste Management Board for the purpose of offsetting IWM
10 plan costs. In accordance with section 12167.1 and notwithstanding section 12167, cost savings
11 from the IWM plans of the agencies and colleges that do not exceed \$2000 annually are
12 continuously appropriated for expenditure by the agencies and colleges for the purpose of
13 offsetting IWM plan implementation and administration costs; cost savings resulting from IWM
14 plans in excess of \$2000 annually are available for such expenditure by the agencies and colleges
15 when appropriated by the Legislature.

16 Accordingly, respondent had no proper justification for omitting offsetting cost
17 savings from the parameters and guidelines for claiming reimbursable costs of IWM plan
18 implementation under Public Resources Code section 42920 et seq. The court will order the
19 issuance of a writ of mandate requiring respondent to correct this omission through an
20 amendment of the parameters and guidelines.

21 Revenues

22 As indicated previously in this ruling, section VII of the parameters and guidelines
23 for claiming reimbursement of IWM plan costs provides for offsetting revenues that are governed
24 by Public Contract Code sections 12167 and 12167.1. Revenues derived from the sale of
25 recyclable materials by a California Community College are deposited in the Integrated Waste
26 Management Account. Revenues that do not exceed \$2000 annually are continuously
27 appropriated for expenditure by the college for the purpose of offsetting recycling program costs
28 upon approval by the Integrated Waste Management Board, and revenues exceeding \$2000

1 annually are available for such expenditure by the college when appropriated by the Legislature.
2 To the extent so approved by the board or appropriated by the Legislature, these revenue amounts
3 offset or reduce the reimbursable costs incurred by the college in implementing an IWM plan
4 under Public Resources Code section 42920 et seq.

5 Although Public Contract Code sections 12167 and 12167.1 apply to California
6 Community Colleges for the purpose of offsetting savings pursuant to the terms of Public
7 Resources Code section 42925, sections 12167 and 12167.1 do not apply to the colleges for the
8 purpose of offsetting revenues or, indeed, any other purpose. Sections 12167 and 12167.1 apply
9 exclusively to state agencies and institutions; the colleges, which are school districts rather than
10 state agencies, are not specially defined as state agencies for purposes of the State Assistance for
11 Recycling Markets Act of which sections 12167 and 12167.1 are a part. Therefore, sections
12 12167 and 12167.1 do not properly govern the revenues generated by the colleges' recycling
13 activities pursuant to their IWM plans. The limits and conditions placed by sections 12167 and
14 12167.1 on the expenditure of recycling revenues for the purpose of offsetting recycling program
15 costs are simply inapplicable to the revenues generated by the colleges' recycling activities.

16 The provisions of Public Resources Code section 42920 et seq. do not address the
17 use of revenues generated by recycling activities of California Community Colleges under IWM
18 plans to offset reimbursable plan costs. Thus, use of the revenues to offset reimbursable IWM
19 plan costs is governed by the general principles of state mandates, that only the actual increased
20 costs of a state-mandated program are reimbursable and, to that end, revenues provided for by the
21 state-mandated program must be deducted from program costs. (See Cal. Const., art. XIII B, § 6;
22 Gov.Code §§ 17514, 17556, subd. (e); *County of Fresno v. State of California* (1991) 51 Cal.3d
23 482, 487; *County of Sonoma v. Commission on State Mandates*, (2000) 84 Cal.App.4th 1264,
24 1284.) These principles are reflected in respondent's regulation which requires, without
25 limitation or exception, the identification of offsetting revenues in the parameters and guidelines
26 for reimbursable cost claims. (Cal. Code Regs., tit. 2, § 1183.1(a)(7).)

27 In sum, respondent erred in adopting parameters and guidelines which, pursuant to
28 Public Contract Code sections 12167 and 12167.1, limited and conditioned the use of revenues

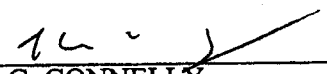
1 generated by recycling activities of California Community Colleges under IWM plans to offset
2 the colleges' reimbursable plan costs. Because the use of revenues to offset the reimbursable
3 costs of IWM plan are properly governed by section 6 principles without the limitations and
4 conditions imposed by sections 12167 and 12167.1, the court will order the issuance of a writ of
5 mandate requiring respondent to correct its error through an amendment of the parameters and
6 guidelines.

7 RELIEF

8 The petition is granted. Counsel for petitioners is directed to prepare a proposed
9 judgment and proposed writ of mandate consistent with this ruling, serve it on counsel for
10 respondent for approval as to form, and then submit it to the court pursuant to rule 3. 1312 of the
11 California Rules of Court.

12 Dated: May 29, 2008



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LLOYD G. CONNELLY
Judge of the Superior Court

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO

Gordon D Schaber Courthouse
720 Ninth STREET
Sacramento, CA 95814-1311

SHORT TITLE: ST OF CA DEPT OF FINANCE. ETAL VS. COMMISSION ON ST MANDATES

CLERK'S CERTIFICATE OF SERVICE BY MAIL

**CASE NUMBER:
07CS00355**

I certify that I am not a party to this cause. I certify that a true copy of the attached was mailed following standard court practices in a sealed envelope with postage fully prepaid, addressed as indicated below. The mailing and this certification occurred at Sacramento, California, on 05/30/2008.

Clerk of the Court, by: /s/ C Beebout *C Beebout*, Deputy

Leslie R Lopez
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Eric Feller
980 9th Street # 300
Commission on State Mandates
Sacramento, CA 95814

Roberta Mason
*Lake Tahoe Community College Dist.
One College Dr.
South Lake Tahoe, CA 96150*

Additional names and address attached.

Tab 9

Victor Valley Community College District
 Legislatively Mandated Integrated Waste Management Program
 Offsetting Savings Calculation
 July 1, 1999, through June 30, 2010
 Review ID #: S14-MCC-921

Victor Valley Community College District													
Fiscal Year	Dates	Calendar Year	Reference	Tonnage Diverted	Tonnage Disposed	Total Tonnage Generated	Actual Diversion Percentage	Maximum Allowable Diversion Percentage	Is the Diversion % (column D) LESS THAN or EQUAL to the Maximum Diversion %	Allocated Diversion %		State-wide Average Landfill Fee (Per Ton)	Offsetting Savings I = A * G * H
						C = A + B	D = A / C	Percentage		If "YES", unlimited off.savings = 100%	If "NO", limited off.savings = (E / D)		
1999-00	1/1/00 - 6/30/00	2000	Tab 6, page 1	60.50	127.00	187.50	32.27%	25.00%	NO	77.47%	\$ 36.39	\$ (1,706)	
												(1,706)	
2000-01	7/1/00 - 12/31/00	2000	Tab 6, page 1	60.50	127.00	187.50	32.27%	25.00%	NO	77.47%	\$ 36.39	(1,706)	
	1/1/01 - 6/30/01	2001	Tab 6, page 4	180.45	207.00	387.45	46.57%	25.00%	NO	53.68%	\$ 36.39	(3,525)	
												(5,231)	
2001-02	7/1/01 - 12/31/01	2001	Tab 6, page 4	180.45	207.00	387.45	46.57%	25.00%	NO	53.68%	\$ 36.39	(3,525)	
	1/1/02 - 6/30/02	2002	Tab 6, page 7	175.20	197.80	373.00	46.97%	50.00%	YES	100.00%	\$ 36.17	(6,337)	
												(9,862)	
2002-03	7/1/02 - 12/31/02	2002	Tab 6, page 7	175.20	197.80	373.00	46.97%	50.00%	YES	100.00%	\$ 36.17	(6,337)	
	1/1/03 - 6/30/03	2003	Tab 6, page 10	178.65	207.20	385.85	46.30%	50.00%	YES	100.00%	\$ 36.83	(6,580)	
												(12,917)	
2003-04	7/1/03 - 12/31/03	2003	Tab 6, page 10	178.65	207.20	385.85	46.30%	50.00%	YES	100.00%	\$ 36.83	(6,580)	
	1/1/04 - 6/30/04	2004	Tab 6, page 13	300.75	201.00	501.75	59.94%	50.00%	NO	83.42%	\$ 38.42	(9,639)	
												(16,219)	
2004-05	7/1/04 - 12/31/04	2004	Tab 6, page 13	300.75	201.00	501.75	59.94%	50.00%	NO	83.42%	\$ 38.42	(9,639)	
	1/1/05 - 6/30/05	2005	Tab 6, page 17	246.55	201.00	447.55	55.09%	50.00%	NO	90.76%	\$ 39.00	(8,727)	
												(18,366)	
2005-06	7/1/05 - 12/31/05	2005	Tab 6, page 17	246.55	201.00	447.55	55.09%	50.00%	NO	90.76%	\$ 39.00	(8,727)	
	1/1/06 - 6/30/06	2006	Tab 6, page 20	873.00	216.95	1,089.95	80.10%	50.00%	NO	62.42%	\$ 46.00	(25,067)	
												(33,794)	
2006-07	7/1/06 - 12/31/06	2006	Tab 6, page 20	873.00	216.95	1,089.95	80.10%	50.00%	NO	62.42%	\$ 46.00	(25,067)	
	1/1/07 - 6/30/07	2007	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 48.00	(10,651)	
												(35,718)	
2007-08	7/1/07 - 12/31/07	2007	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 48.00	(10,651)	
	1/1/08 - 6/30/08	2008 *	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 51.00	(11,317)	
												(21,968)	
2008-09	7/1/08 - 12/31/08	2008 *	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 51.00	(11,317)	
	1/1/09 - 6/30/09	2009 *	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 55.00	(12,204)	
												(23,521)	
2009-10	7/1/09 - 12/31/09	2009 *	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 55.00	(12,204)	
	1/1/10 - 6/30/10	2010 *	Tab 6, page 23	223.75	220.00	443.75	50.42%	50.00%	NO	99.17%	\$ 56.00	(12,426)	
				5,596.45	4,255.90	9,852.35						(24,630)	
												\$ (203,932)	

* Note: In 2008, CalRecycle began focusing on "per-capita disposal" instead of "diversion percentage." Therefore, beginning in 2008, CalRecycle no longer required the districts to report the actual amount of tonnage diverted. As a result, we used the tonnage diverted in 2007 to calculate the offsetting savings for FY's 2007-08, 2008-09, and 2009-10. If the district is able to support a lower amount of tonnage diverted for either 2008, 2009, or 2010, we will revise the amounts accordingly.

Tab 10

Kurokawa, Lisa

From: Kurokawa, Lisa
Sent: Thursday, March 13, 2014 4:23 PM
To: 'karen.hardy@vvc.edu'
Cc: 'java@vvc.edu'; 'Edwin.Martinez@vvc.edu'
Subject: RE: Adjustment to Victor Valley CCD's Integrated Waste Management Claims
Attachments: Offsetting Savings Calculation.xlsx; Narrative of Finding.pdf; Waste Management Annual Reports (from CalRecycle).pdf; September 10, 2008 Final Staff Analysis.pdf; Amended Parameters and Guidelines.pdf; Fiscal Analysis.pdf; AB1610 Payment Information.pdf

Ms. Hardy,

This email is a follow-up to the email I sent Mr. Javaheripour mid-January. The reason I am contacting you is because the State Controller's Office will be adjusting Victor Valley CCD's Integrated Waste Management (IWM) claims for FY 1999-00 through FY 2010-11 by \$241,610. The district contracted with Sixten and Associates to prepare these claims. I have included Mr. Edwin Martinez as a cc: on this email because he is the Interim Director of Maintenance and Operations and may be more familiar with the district's diversion (recycling and composting) activities.

Unreported Offsetting Savings

We are making this adjustment because the district did not report any offsetting savings realized as a result of implementing its IWM plan. For the fiscal years in the review period, the district realized savings of \$203,392, yet reported no offsets. Please see the attached "Offsetting Savings Calculation" and the attached "Narrative of Finding" for an explanation of the adjustment. To calculate the offsetting savings realized by the district, we used the "tonnage diverted" that the district reported to CalRecycle in accordance with Public Resource Code section 42926, subsection (b)(1) (as shown on the attached "Waste Management Report of Diversion").

Background regarding the Offsetting Savings Adjustment

Here's some background information regarding the offsetting savings adjustment:

- In 2007, CalRecycle filed a petition for writ of mandate requesting that the Commission on State Mandates (CSM) issue new parameters and guidelines that give full consideration to the cost savings (e.g. avoided landfill disposal fees) that a district realizes as a result of implementing an IWM program. On June 30, 2008, the court ruled that the CSM was required to amend the parameters and guidelines to require districts to identify and offset from their claims, costs savings.
- In the September 10, 2008 CSM's final staff analysis and proposed amendments to the parameters and guidelines (attached - see the 2nd paragraph on page 3/22), the CSM quotes the court ruling that says: "Cost savings may be calculated from the calculations of annual solid waste disposal reduction or diversion that community colleges must annually report to the Board pursuant to PRC section 42926, subdivision (b)(1)." Furthermore, the amended parameters and guidelines apply retroactively to the original period of reimbursement because the court's decision interprets the test claim statutes as a question of law (see the middle of page 6/22).

Financial Summary

For the fiscal years in the review period, the district claimed reimbursement of \$908,792 for the IWM Program. However, because of the offsetting savings adjustment, we have found that \$667,182 (\$704,860 less a \$37,678 penalty for filing late claims) is allowable and \$241,610 is unallowable (please see the attached "Fiscal Analysis" for a summary of the claimed, allowable, and unallowable costs by fiscal year). The State has paid the district \$147,127 (\$20,479 for FY 1999-00, \$22,748 for FY 2003-04, and \$103,900 for FY 2005-06). Please see the attached "AB1610

Payment Report" for more information regarding these payments. Allowable costs claimed exceed the amount paid by \$520,055.

Attached Documentation

I have attached the following documentation for you to review:

- Offsetting Savings Calculation
- Narrative of Finding
- Waste Management Report of Diversion (taken directly from CalRecycle's website)
- September 10, 2008 Final Staff Analysis (from the Commission on State Mandates)
- Amended Parameters and Guidelines (See the "Offsetting Savings" section on page 11 of 12)
- Fiscal Analysis (Summary of claimed, allowable, and unallowable costs by fiscal year)
- AB 1610 Payment Report

I will attach the IWM Claims for on a separate email because the file size is too large (3 MB).

Telephone Conference to discuss?

At this point, we would like for the district to review this documentation and let us know if you have any questions or concerns. Also, if you are interested, we are willing to have a telephone conference call to discuss this adjustment in more detail. However, if you would prefer to meet in person to discuss this adjustment, I would be OK with coming down (from Sacramento) for a meeting.

If we don't hear back from the district by **Monday, March 24, 2014**, we will assume that the district has no questions regarding this adjustment and we will proceed with processing an "official" letter report explaining the reason for this adjustment .

Thank you,

Lisa Kurokawa

Audit Manager
State Controller's Office
Division of Audits | Mandated Cost Bureau
(916) 327-3138 - Office | (916) 549-2753 - Work Cell
lkurokawa@sco.ca.gov

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From: Kurokawa, Lisa
Sent: Friday, January 17, 2014 4:46 PM
To: 'java@vvc.edu'
Cc: 'karen.hardy@vvc.edu'; Bonezzi, Alexandra L.
Subject: Adjustment to Victor Valley CCD's Integrated Waste Management Claims

Mr. Javaheripour,

My name is Lisa Kurokawa and I'm an Audit Manager with the State Controller's Office, Division of Audits, Mandated Cost Bureau. I am contacting you because the State Controller's Office will be adjusting the district's Integrated Waste Management Claims for FY 1999-2000 through FY 2009-10 because the district did not offset any savings (e.g. avoided landfill disposal fees) received as a result of implementing the district's IWM Plan.

I will notify you, via email, of the exact adjustment amount later next week. Also, included in this email, will be documentation to support the adjustment.

If you have any questions at this time, please don't hesitate to ask.

Thank you,

Lisa Kurokawa

Audit Manager

State Controller's Office

Division of Audits | Mandated Cost Bureau

(916) 327-3138 - Office | (916) 549-2753 - Work Cell

lkurokawa@sco.ca.gov

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Tab 11

Kurokawa, Lisa

From: Kurokawa, Lisa
Sent: Wednesday, April 02, 2014 2:17 PM
To: 'Edwin Martinez'
Subject: RE: Adjustment to Victor Valley CCD's Integrated Waste Management Claims

Mr. Martinez,

I just want to follow-up with you to see if the district would be able to provide documentation to support any of the following:

- Tonnage Diverted & Disposed for 2008, 2009, and 2010 (as opposed to our previous calculation that used the 2007 tonnage amounts in place of 2008, 2009, and 2010)
- Actual Landfill Disposal Fee for calendar years 2000 through 2010 (as opposed to our previous calculation that is based on the statewide average landfill disposal fee)

If the district has no additional documentation to provide, that is OK....just let me know.

Thank you,

Lisa Kurokawa

Audit Manager
State Controller's Office
Division of Audits | Mandated Cost Bureau
(916) 327-3138 - Office | (916) 549-2753 - Work Cell
lkurokawa@sco.ca.gov

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From: Edwin Martinez [mailto:Edwin.Martinez@vvc.edu]
Sent: Thursday, March 27, 2014 8:34 AM
To: Kurokawa, Lisa; Karen Hardy
Cc: Debi DaCosta
Subject: RE: Adjustment to Victor Valley CCD's Integrated Waste Management Claims

Thank you so much for your time and help Lisa. The information you provided us, along with the documents we reviewed served to clarify a lot of what I wasn't sure about.

I am beginning my research today, and should have everything I need to get back to you a lot better informed by next Wednesday.

Regards,



--Ed
Edwin Martinez,
Director | Maintenance and Operations
Victor Valley College
18422 Bear Valley Road

Tab 12

Kurokawa, Lisa

From: Edwin Martinez <Edwin.Martinez@vvc.edu>
Sent: Wednesday, April 02, 2014 3:47 PM
To: Kurokawa, Lisa; Karen Hardy
Subject: RE: Adjustment to Victor Valley CCD's Integrated Waste Management Claims

Good Afternoon Lisa,

I called and left a message at your office at 3:43pm today. I essentially stated that I did get some of the documentation related to the years we discussed last week, but not all of the years. What I see in what I was able to obtain is pretty much in-line with what your adjustment spreadsheet showed. The additional info I was supposed to get by today from the City of Victorville never materialized because the person I was supposed to meet at the city had to push our meeting back for 2 weeks, which meant that I wasn't going to be able to analyze any additional reports in time for our call today. ★

So, at this point I believe we will just stick with what you've compiled – unless Karen has anything else to add.

I wanted to ensure that I copied both of you in this message so that we can all be in the same loop.

Regards,

--Ed

Edwin Martinez,
Director | Maintenance and Operations
Victor Valley College
18422 Bear Valley Road
Victorville, CA 92395
Office: Bldg. 93
Email: Edwin.Martinez@vvc.edu
Phone: (760) 245-4271 x2472



From: LKurokawa@sco.ca.gov [mailto:LKurokawa@sco.ca.gov]
Sent: Wednesday, March 26, 2014 5:00 PM
To: Karen Hardy; Edwin Martinez
Subject: RE: Adjustment to Victor Valley CCD's Integrated Waste Management Claims

Ms. Hardy, Mr. Martinez,

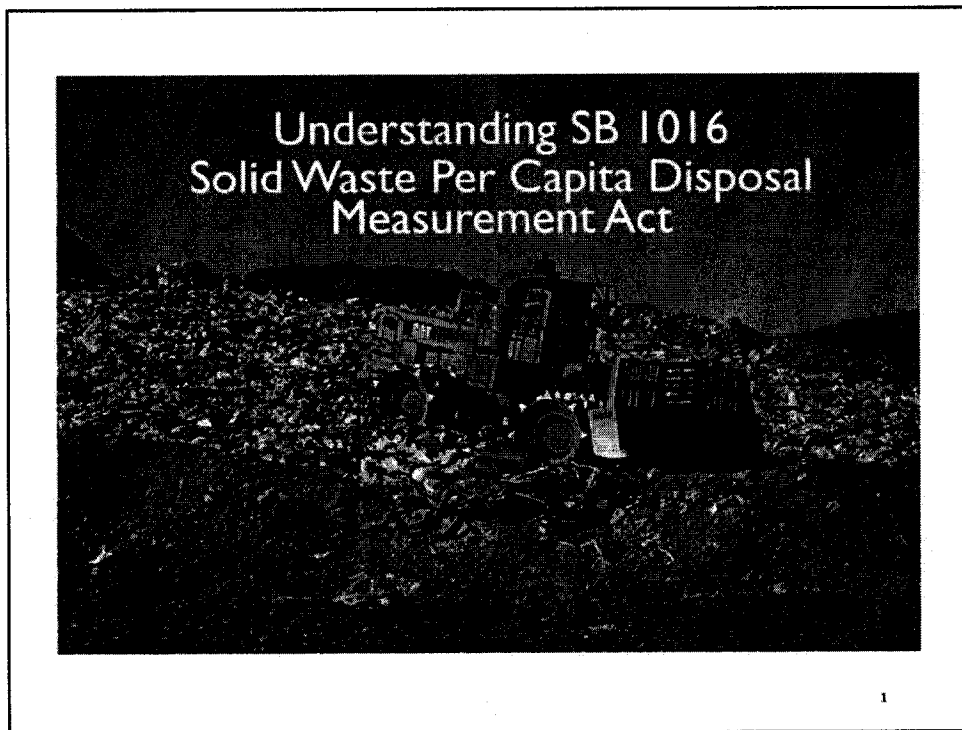
Hopefully our discussion this afternoon provided some clarity regarding the adjustment. As promised, the following link will direct you to several reports that we have issued over the past few years regarding the Integrated Waste Management Program:

http://www.sco.ca.gov/aud_mancost_comcolleges_costrpt.html#sect10022

If you are curious as to how the report would look, I recommend reviewing the reports we published for Citrus CCD, Contra Costa CCD, Merced CCD, MiraCosta CCD, North Orange CCD, Sierra Joint CCD, Solano CCD, State Center CCD or Yosemite CCD. The other reports (e.g. LA CCD) are the result of an actual audit and identify significantly more issues than underreported offsetting savings.

With that being said, I look forward to hearing back from Mr. Martinez on April 2 regarding the tonnage amounts and landfill disposal fee.

Tab 13



Intro

Hello, and thank you for your interest in this quick overview of The Solid Waste Per Capita Disposal Measurement Act – also known as SB1016. I am _____ of the California Integrated Waste Management Board.

The Integrated Waste Management Act of 1989 (AB 939) was revolutionary legislation that changed the way California managed its trash, its landfills, and most importantly – its resources.

Not only did 939 get California to divert a mandated 50 percent of its waste, it surpassed that goal as California achieved 58 percent diversion in 2007.

But we are far from finished. While the 50 percent target remains unchanged, the passage of SB 1016 will simplify the way jurisdictions measure their waste stream and put more emphasis on successful recycling and diversion program implementation.

[Slide 1]

So how does SB 1016 affect your waste management practices? This presentation will provide a very brief overview that will answer some frequently asked questions about the legislation and will provide resources for additional information.

Source:

<http://www.calrecycle.ca.gov/19central/goalmeasure/Tools/>

Simple Presen. pdf

From Diversion...

- **Diversion Rate:**
 - Complex mathematical calculations and estimates
 - 18-24 months to determine final calculations
 - Focus on 50 percent rather than implementing effective programs

2

The calculation of a jurisdiction's diversion numbers has always played a major role in AB 939.

However, [click] it has long been described as an inefficient, overly complex process – one that takes [click] between 18 and 24 months to complete.

[click] It also improperly places focus on achieving satisfactory numbers rather than implementing successful waste reduction and recycling programs.

[next slide]

...to Disposal

- **Per Capita Disposal Rate:**
 - Simplifies: calculates disposal per person within a jurisdiction
 - Six months to determine final calculations
 - Less “bean counting” and more resources towards program implementation

3

SB 1016 **[click]** simplifies the measurement process – moving away from the complexities of diversion estimates and instead measuring per capita *disposal* - that is, disposal per person within a particular Jurisdiction.

This shift from diversion to disposal provides much more accurate measurements, **[click]** takes less time to calculate – 6 months vs. 18-24 – and allows jurisdictions **[click]** to apply resources toward building successful programs rather than crunching numbers.

[next slide]

How does this Change 50%?

- Old system: 50% or MORE *Diversion* plus program implementation equals success
- New system: 50% or LESS *Disposal* plus program implementation equals success
- Under SB 1016, lower per capita disposal equal less waste

4

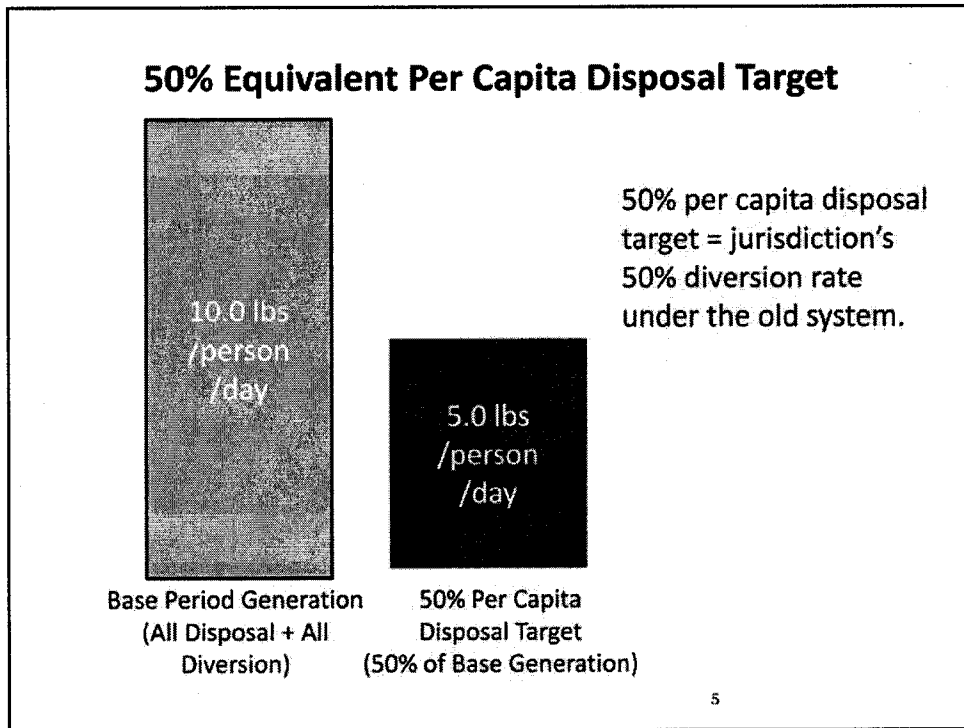
This change in measurement does change how we look at the numbers, however the intent remains the same – reducing our waste disposal.

Under the old system, [click] if a jurisdiction *diverted* 50 percent of its waste or MORE, and it was fully implementing its recycling and related programs, then it had met its mandate and was moving in the right direction.

Now, under SB 1016, each jurisdiction will have a disposal target that is the equivalent of 50 percent diversion, and that target will be expressed on a *per capita basis*. [click] If a jurisdiction *disposes* less than its 50 percent equivalent per capita disposal target AND is implementing its recycling and related programs, it has met the mandate.



You are used to thinking about a diversion rate of *over* 50 percent as being great news! [click] But now, you should be thinking that if your per-capita disposal rate is *less than* your target, then that means you're doing a great job with your programs and now that is great news!



Confused? Perhaps this slide will help.

[click] A jurisdiction with a base waste generation rate of 10 pounds per person per day will have a **TARGET [click]** of getting that rate to 5 pounds per person per day, or 50 percent. As you can see, under this new system, a low per capita disposal is a good thing.

In short, the lower the percentage, the less waste a jurisdiction is generating - thus the better it is doing.

Also, an important point to remember **[click]** - if your jurisdiction was at 50 percent diversion under the old system, in most cases, your jurisdiction will remain at 50 percent under the new system—it is just measured in terms of per capita disposal now.

[next slide]

Each Jurisdiction is Unique

- Differing demographics and industrial bases within jurisdictions
- Impossible to compare targets and progress to other jurisdictions

6

Remember that each jurisdiction is unique! **[click]** Each one has its own 50 percent equivalent disposal target, different demographics and industrial bases.

You may be used to comparing your diversion rate with other jurisdictions in the region, but because the per-capita disposal calculation is unique to each jurisdiction, **[click]** it is impossible to compare targets and disposal rates.

Compliance Impacts of SB 1016

- Compliance remains unchanged
- Disposal number is a factor to consider, but does NOT determine compliance
- Evaluation focused on how jurisdictions are implementing their programs
- Technical assistance for struggling programs

7

SB 1016 does not change AB 939's 50 percent requirement—it just measures it differently.

[click] A jurisdiction's compliance is also the same under the new system as it was under the old system. Under both systems, the most important aspect of compliance is program implementation. However, the new system further emphasizes the importance of program implementation.

To evaluate compliance, the Board will look at a jurisdiction's per-capita disposal rates as an indicator of how well its programs are doing to keep or reduce disposal at or below a jurisdiction's unique 50% equivalent disposal target.

[click] But the numbers are simply one of several factors – as opposed to being the primary factor – that the Board uses to determine compliance.

[click] The priority of the Board is to evaluate that a jurisdiction is continuing to implement the programs it chose and is making progress in meeting its target.

If a jurisdiction is struggling to meet its 50 percent target, **[click]** the Board will provide increased technical assistance to help determine why that may be and work with them to make any necessary program modifications.

[next slide]

SB 1016 Recap What Stakeholders Asked For!

- Simplified, accurate and timely
- Maintains 50% requirement
- Emphasis on program implementation instead of number crunching
- Increase CIWMB staff field presence to provide technical assistance

8

SB 1016 was developed - in response to recommendations from you and the CIWMB – [click] to create a measurement system that is less complex, more accurate, and more timely than it has been in the past.

[click]

The shift to a per capita disposal system with [click] continuing emphasis on successful program implementation, [click] as well as an increase in technical assistance to jurisdictions, is the next step to improving waste management practices in California.

It creates a clearer picture of where we stand in our waste reduction efforts - but most importantly, SB 1016 allows us to better see where improvements are needed and to address those areas.

Contacts:

Kaoru Cruz, CIWMB
(916) 341-6249
kcruz@ciwmb.ca.gov

Keir Furey, CIWMB
(916) 341-6622
kfurey@ciwmb.ca.gov

Debra Kustic, CIWMB
(916) 341-6207
dkustic@ciwmb.ca.gov

9

I'm sure you have plenty of questions regarding the finer points of SB 1016 and the Board has a number of staff available to provide any additional information and expertise you might need regarding this important piece of legislation. **[click]** Please do not hesitate to contact them if you have any questions.

[Closing]

It is my hope that you have found this brief introduction to SB 1016 useful and informative. California is a global leader in environmental protection, and it is our work here at the State and Local levels that is so vital to that success.

We at the Board thank you for your efforts thus far, and we look forward to continued success working with you

Thank you very much for your time.

Tab 14

Victor Valley Community College District
 Legislatively Mandated Integrated Waste Management Program
 Summary of "Composting" Direct Costs Claimed by the District
 Review Period: July 1, 1999, through June 30, 2011

Reimbursable Component - Diversion and Maintenance of Approved Level of Reduction				
Fiscal Year	Activity	Employee Classification	Exhibit D	Salaries & Benefits Claimed
1999-00	Composting	Grounds Worker	page 210 of 281	\$ 3,711.60
2000-01	Composting	Grounds Worker	page 216 of 281	14,945.00
2001-02	Composting	Grounds Worker	page 222 of 281	15,876.00
2002-03	Composting	Grounds Worker	page 228 of 281	16,611.00
2003-04	Composting	Grounds Worker	page 234 of 281	16,611.00
2004-05	Composting	Grounds Worker	page 240 of 281	16,611.00
2005-06	Composting	Grounds Worker	page 245 of 281	17,395.00
2006-07	Composting	---		-
2007-08	Composting	---		-
2008-09	Composting	---		-
2009-10	Composting	---		-
				\$ 101,760.60

Tab 15



State Agency Waste Management: Annual Report Diversion Programs to Report

In each reporting year, state agencies must select which diversion programs to report, and describe how programs are implemented. This list of materials and program activities is offered to help state agencies prepare for the annual report.

Recycling

Recycling is the practice of collecting and diverting materials from the waste stream for remanufacturing into new products, such as recycled-content paper. The programs listed reflect this practice.

The annual report will ask you to identify the materials that are collected for recycling at your facility/facilities and provide details describing your recycling activities.

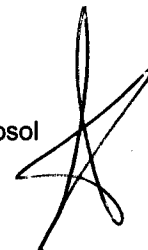
- ➔ Beverage containers
- ➔ Glass Plastics (#3-7)
- ➔ Carpet
- ➔ Cardboard
- ➔ Newspaper
- ➔ Office paper (white)
- ➔ Office paper (mixed)
- ➔ Confidential shredded paper
- ➔ Copier/toner cartridges
- ➔ Scrap metal
- ➔ Wood waste
- ➔ Textiles
- ➔ Ash Sludge (sewage/industrial)
- ➔ Tires
- ➔ White goods
- ➔ Construction materials/debris
- ➔ Rendering
- ➔ Other
- ➔ None

Information About Hazardous Waste Materials:

These following materials are deemed as hazardous, and cannot be disposed in a landfill. Proper handling is required and does not count as diversion. These hazardous materials are regulated by the California Department of Toxic Substances Control. Please see the Department's website for their disposal guidelines.

A handwritten signature in black ink, consisting of a stylized, cursive letter 'A' or similar shape.

①



- ➔ Universal Waste - radios, stereo equipment, printers, VCR/DVD players, calculators, cell phones, telephones, answering machines, microwave ovens, cathode ray tubes, cathode ray glass, all types of batteries, lamps (compact fluorescent lightbulbs, commercial fluorescent lights), mercury containing equipment, non-empty aerosol cans (containing propane, butane pesticides), and other common electronic devices.
- ➔ Electronic Waste - common electronic devices that are identified as hazardous waste, such as computers and Central Processing Units (CPUs), laptops, monitors and televisions, etc.
- ➔ Additional hazardous wastes should be properly managed: antifreeze, asbestos, paint, treated wood, used oil, etc.

Organics Recycling

Programs that increase diversion of organic materials from landfill disposal for beneficial uses such as compost, mulch, and energy production.

The annual report will ask you to identify the organic materials, how they are diverted by your facility/facilities, and provide details describing your organics recycling programs.

- ➔ Xeriscaping (climate appropriate landscaping)
- ➔ Grasscycling
- ➔ Green Waste - On-site composting and mulching
- ➔ Green Waste - Self-haul
- ➔ Green Waste - Commercial pickup
- ➔ Food scraps - On-site composting and mulching
- ➔ Food scraps - Self-haul
- ➔ Food scraps - Commercial pickup
- ➔ Other

Material Exchange

Programs that promote the exchange and reuse of unwanted or surplus materials. The reuse of materials/products results in the conservation of energy, raw resources, landfill space, and the reduction of green house gas emissions, purchasing costs, and disposal costs.

The annual report will ask you to identify your agency/facility's efforts to donate or exchanges materials, supplies, equipment, etc., and provide details describing your material exchange activities.

- ➔ Nonprofit/school donations
- ➔ Internal property reutilizations
- ➔ State surplus (accepted by DGS)
- ➔ Used book exchange/buy backs
- ➔ Employee supplies exchange
- ➔ Other

Waste Prevention/Re-use

Programs in this section support (a) Waste Prevention: actions or choices that reduce waste, and prevent the generation of waste in the first place; and (b) Re-use: using an object or material again, either for its original purpose or for a similar purpose, without significantly altering the physical form of the object or material.

The annual report will ask you to select the common waste prevention and reuse activities implemented at your facility/facilities, and provide details describing your waste prevention and re-use programs.

2

- ➔ Paper forms reduction - online forms
- ➔ Bulletin boards
- ➔ Remanufactured toner cartridges
- ➔ Retreaded/Recapped tires
- ➔ Washable/Reusable cups, service ware
- ➔ Reusable boxes
- ➔ Reusable pallets
- ➔ Reusable slip sheets
- ➔ Electronic document storage
- ➔ Intranet
- ➔ Reuse of office furniture, equipment & supplies
- ➔ Reuse of packing materials
- ➔ Reuse of construction/remodeling materials
- ➔ Double-sided copies
- ➔ Email vs. paper memos
- ➔ Food Donation
- ➔ Electric air hand-dryers
- ➔ Remanufactured equipment
- ➔ Rags made from waste cloth or reusable rags
- ➔ Preventative maintenance
- ➔ Used vehicle parts
- ➔ Used Tires
- ➔ Other
- ➔ None

Green Procurement

Programs that promote green purchasing practices, including the purchase of goods and materials that are made from recycled or less harmful ingredients such as, post-consumer recycled content copy paper or less toxic cleaning products. [View sample policies](#) and the [Department of General Services Buying Green website](#).

The annual report will ask you to identify how your agency is closing the recycling loop (such as buying post-consumer recycled content products), and provide details describing your procurement programs/policies and the types of green products your agency is procuring. [View SABRC Report](#)

- ➔ Recycled Content Product (RCP) procurement policy
- ➔ Environmentally Preferable Purchasing (EPP) procurement policy
- ➔ Staff procurement training regarding RCP/EPP practices
- ➔ RCP/EPP language included in procurement contracts for products and materials
- ➔ Other green procurement activities

Training and Education

Programs to reduce trash, re-use, recycle, compost, and to buy green products are more effective when employees are aware, involved and motivated. How does your agency train and educate employees, and non-employees (if applicable) regarding existing waste management and recycling programs?

The annual report will ask you to identify how your agency trains and educates employees, and non-employees (if applicable) regarding efforts to reduce waste, reuse, recycle, compost, and buy green products, and explain how you also educate your suppliers, customers, and/or your community about your efforts to reduce, reuse, recycle, compost, and buy recycled products.

- Web page (intranet or internet)
- Signage (signs, posters, including labels for recycling bins)
- Brochures, flyers, newsletters, publications, newspaper articles/ads
- Office recycling guide, fact sheets
- New employee package
- Outreach (internal/external) e.g. environmental fairs
- Seminars, workshops, special speakers
- Employee incentives, competitions/prizes
- Awards program
- Press releases
- Employee training
- Waste audits, waste evaluations/surveys
- Special recycling/reuse events
- Other

Please contact your CalRecycle local assistance representative for individual assistance.

Last updated: August 31, 2012

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>

Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199

Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

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4

Tab 16



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



ARNOLD SCHWARZENEGGER
GOVERNOR

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September 21, 2009

Paula Higashi
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95864

Re: **Development Of Revised Statewide Cost Estimate**
Request to Amend Parameters and Guidelines
Integrated Waste Management Board 05-PGA-16
Public Resources Code Sections 40148, 40196.3, 42920-42928
Public Contract Code Sections 12167 and 12167.1
Statutes 1999, Chapter 764; Statutes 1992, Chapter 1116
State Agency Model Integrated Waste Management Plan (February 2000)

Dear Ms. Higashi:

You have requested a "revised estimate of avoided disposal costs and sales of recyclable materials, based on the information reported to the CIWMB by the 45 claimant districts" for use in developing an accurate revised statewide cost estimate. Compiling this information required a significant effort on the part of a number of our staff and I wanted to express our appreciation for the additional time you have allowed us to respond.

Enclosed you will find summary spreadsheets containing information on each district to the extent it was available for the years involved with this claim. These summary sheets were built from a number of other spreadsheets detailing disposal reduction amounts for waste, and recovered materials by types, such as glass, paper, etc. I have only enclosed the summary sheets in hard copy due to the large amount of paper involved and the inability to fit much of the information on one page at a time. I will be separately e-mailing those documents to you so that your staff may review them in a more readily useable format. For those parties that are also receiving a copy of this letter, if you would like me to e-mail these additional documents to you, please send your e-mail address with a request to me at eblock@ciwmb.ca.gov.

There are several things I must note about the enclosed information. We could not provide information about the years 1999 and 2000 because plans were first coming in during that period and community colleges were not yet reporting their results. Starting in 2001, the data is based on a calendar year, not a fiscal year, as that is the way in which the information was reported to us. We have not provided 2008 data as we have not received and reviewed all of that information yet. Districts do not report their reduced disposal costs or sales of recyclable materials per se, they report their reduction in disposal and the amounts of recyclable materials they have recovered. We then took that data and used average estimated rates for disposal costs and sale of recyclable commodities for the years involved to develop monetary estimates.

Finally, you will notice that despite some significant offsets and available revenue, some community college districts still show a cost for implementation. I want to make clear that it is the CIWMB's position that these claim amounts are still inaccurate – the amounts claimed far exceed

September 21, 2009
Paula Higashi
Page 2

reasonable costs for the programs implemented, particularly when compared to other similar costs from other claimants. While the CIWMB understands that a more detailed level of claim review will occur at a later date, we still believe that the Commission should not include claims that are inaccurate on their face in the calculations of estimated statewide costs.

Once you have had a chance to review this information, you will see that most of the claimants have neglected to provide information to you on offsets and revenues that they reported to us as part of their annual reports. As we have previously indicated, we believe once these numbers are factored in, and other inaccuracies are corrected – the claimants will in fact be owed nothing from the state because the programs that they were required to institute saved them money, rather than costing money.

I realize there is a lot of detail in the information provided and e-mailed separately. Please feel free to let me know if you would like to meet with our staff to obtain any additional information or explanations on how this data was derived. I can be reached at 916-341-6080 if you would like to make arrangements to discuss this further. Thank you for your consideration.

I certify, under penalty of perjury, that I am an authorized representative of the California Integrated Waste Management Board and that the statements made in this document are true and correct to the best of my personal knowledge and belief.

Executed this 21st day of September, 2009 in Sacramento, California, by:



Elliot Block
Chief Counsel
California Integrated Waste Management Board

②

PROOF OF SERVICE

Development Of Revised Statewide Cost Estimate
Integrated Waste Management Board 05-PGA-16

I, the undersigned, declare as follows:

I am employed in the County of Sacramento, State of California, I am 18 years of age or older and not a party to the within-entitled cause; my business address is 1001 I Street, 23rd floor, Sacramento, California, 95814.

On September 21, 2009, I served the attached Letter With Enclosures Regarding The Development Of Revised Statewide Cost Estimate to the Commission on State Mandates and by placing a true copy thereof to the Commission and to all of those listed on the attached mailing list enclosed in a sealed envelope with postage thereon fully prepaid in the U. S. Mail at Sacramento, California, in the normal pickup location at 1001 I Street, 23rd floor, for Interagency Mail Service, addressed as follows:

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 September 21, 2009 at Sacramento, California.

A handwritten signature in cursive script that reads "Maria Bell". The signature is written in black ink and is positioned above a horizontal line.

Carol Bingham
California Department of Education (E-08)
Fiscal Policy Division
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Sacramento, CA 95842

Susan Geanacou
Department of Finance (A-15)
915 L Street, Suite 1190
Sacramento, CA 95814

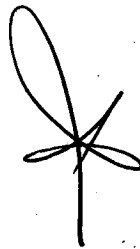
Allan Burdick
MAXIMUS
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Sacramento, CA 95841

Steve Smith
Steve Smith Enterprises, Inc.
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Sacramento, CA 95670

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SixTen & Associates
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Sacramento, CA 95834

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Rancho Cucamonga, CA 91730

Jim Spano
State Controller's Office (B-08)
Division of Audits
300 Capitol Mall, Suite 518
Sacramento, CA 95814

A handwritten signature in black ink, consisting of a large, stylized loop at the top, a vertical line extending downwards, and a horizontal crossbar that loops back to the left.

4

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Covina, CA 91722

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Jolene Tollenaar
MGT of America
455 Capitol Mall, Suite 600
Sacramento, CA 95814

Michael Johnston
Clovis Unified School District
1450 Herndon Ave.
Clovis, CA 93611-0599

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Allan Hancock CCD								
Allan Hancock College								
	\$ (13,459.07)	\$ (48,899.21)	\$ (1,185.78)	\$ (8,674.97)	\$ (24,695.78)	\$ (38.54)	\$ (37,252.08)	\$ (134,205.44)
Butte CCD								
Butte College								
	\$ (143,534.70)	\$ (43,154.69)	\$ (46,261.79)	\$ (49,695.92)	\$ (55,239.65)	\$ (62,209.06)	\$ (50,768.13)	\$ (450,863.94)
Cabrillo CCD								
Cabrillo College								
	\$ (14,118.44)	\$ (17,179.18)	\$ (22,818.54)	\$ (18,143.93)	\$ (15,381.47)	\$ (5,411.70)	\$ (25,913.23)	\$ (118,966.49)
Chabot-Las Positas CCD								
Chabot College								
Las Positas College								
	\$ 80,384.42	\$ 81,333.13	\$ 96,103.70	\$ 116,858.89	\$ 159,153.07	\$ 37,557.42	\$ 27,527.32	\$ 598,917.94
Citrus CCD								
Citrus College								
	\$ (60,776.76)	\$ (26,665.64)	\$ (24,284.47)	\$ (2,624.48)	\$ (11,795.19)	\$ (132,644.25)	\$ (83,666.70)	\$ (342,457.49)
Coast CCD								
Coastline Community College								
Golden West College								
Orange Coast College								
	\$ (86,379.58)	\$ (30,046.73)	\$ 149.92	\$ (29,469.60)	\$ 21,164.81	\$ (49,415.73)	\$ (148,200.90)	\$ (322,197.80)
Sequoias CCD								
College of the Sequoias								
	\$ (10,834.92)	\$ (10,310.03)	\$ (20,686.69)	\$ (22,958.41)	\$ (28,017.19)	\$ (33,123.41)	\$ (42,730.48)	\$ (168,661.12)
Contra Costa CCD								

5

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Contra Costa College								
Diablo Valley College								
Los Medanos College								
	\$ (9,721.43)	\$ (17,093.76)	\$ (21,268.27)	\$ (34,617.79)	\$ (38,088.70)	\$ (44,388.20)	\$ (93,161.02)	\$ (258,339.18)
El Camino CCD								
El Camino College								
Compton Community Educational Center								
	\$ 31,005.91	\$ 14,677.70	\$ 3,983.50	\$ 13,877.75	\$ (46,510.53)	\$ 8,980.07	\$ (8,815.19)	\$ 17,199.21
Foothill-DeAnza CCD								
DeAnza College								
Foothill College								
	\$ (76,543.42)	\$ (314,355.47)	\$ (108,315.26)	\$ (110,536.86)	\$ (236,092.97)	\$ (181,090.89)	\$ (153,776.91)	\$ (1,180,711.77)
Gavilan Joint CCD								
Gavilan College								
	\$ 63,323.67	\$ 62,091.56	\$ 36,358.77	\$ 45,610.46	\$ 43,765.48	\$ (408,713.79)	\$ 38,836.07	\$ (118,727.79)
Glendale CCD								
Glendale Community College								
	\$ (34,513.22)	\$ 18,688.38	\$ 72,574.80	\$ 46,948.46	\$ 56,408.12	\$ 54,814.00	\$ 80,453.34	\$ 295,373.88
Grossmont-Cuyamaca CCD								
Cuyamaca College								
Grossmont College								
	\$ (137,664.73)	\$ 39,437.16	\$ 39,263.89	\$ (115,710.42)	\$ (721,030.27)	\$ 116,609.81	\$ (597.11)	\$ (779,691.67)
Hartnell CCD								
Hartnell Community College								
	\$ 30,209.01	\$ 43,437.20	\$ 18,598.88	\$ (12,568.36)	\$ 5,597.45	\$ (20,014.70)	\$ (84,752.35)	\$ (19,492.87)

7

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Lassen CCD								
Lassen College								
	\$ (10,880.06)	\$ (15,900.70)	\$ (9,691.47)	\$ (15,708.67)	\$ (13,755.67)	\$ (18,911.66)	\$ (23,146.91)	\$ (107,995.14)
Long Beach CCD								
Long Beach City College								
	\$ 11,682.69	\$ 16,676.15	\$ 12,275.70	\$ (101,090.71)	\$ 10,735.82	\$ (16,139.13)	\$ (10,663.06)	\$ (76,522.54)
Los Rios CCD								
American River College								
Cosumnes River College								
Folsom Lake College								
Sacramento City College								
	\$ (32,892.88)	\$ (93,854.42)	\$ (66,912.90)	\$ (96,455.32)	\$ (1,231,937.81)	\$ (19,344.10)	\$ (37,187.40)	\$ (1,578,584.82)
Marin CCD								
College of Marin								
	\$ (13,631.22)	\$ (10,468.62)	\$ (1,086.09)	\$ 8,419.85	\$ 9,879.65	\$ 4,744.82	\$ (19,837.14)	\$ (21,978.75)
Merced CCD								
Merced College								
	\$ (208,871.37)	\$ 12,812.47	\$ 15,089.74	\$ 6,851.73	\$ 4,494.98	\$ 35,310.27	\$ 34,030.21	\$ (100,281.96)
MiraCosta CCD								
MiraCosta College								
	\$ (7,547.86)	\$ (10,795.92)	\$ (38,401.45)	\$ (16,505.89)	\$ (55,895.14)	\$ (77,153.72)	\$ (41,286.71)	\$ (247,586.68)
Monterey CCD								
Monterey Peninsula College								
	\$ (12,928.87)	\$ (18,782.43)	\$ (20,194.80)	\$ (28,059.36)	\$ (25,043.13)	\$ (29,633.94)	\$ (18,153.85)	\$ (152,796.37)

2

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Mt. San Antonio CCD								
Mt. San Antonio College								
	\$ 3,452.14	\$ (22,145.81)	\$ 5,517.39	\$ (8,624.39)	\$ 23,867.20	\$ 38,421.14	\$ 34,257.98	\$ 74,745.65
North Orange Cty CCD								
Cypress College								
Fullerton College								
	\$ (3,105.41)	\$ (80,224.30)	\$ (129,370.31)	\$ (134,735.18)	\$ (193,425.60)	\$ (249,952.05)	\$ (34,409.44)	\$ (825,222.29)
Palo Verde CCD								
Palo Verde College								
	\$ 71,930.00	\$ 58,605.46	\$ 56,129.09	\$ 59,374.79	\$ 65,689.95	\$ 63,553.71	\$ 26,730.81	\$ 402,013.80
Palomar CCD								
Palomar College								
	\$ 65,958.21	\$ 72,504.57	\$ 101,216.85	\$ 58,994.82	\$ 40,096.59	\$ 40,897.25	\$ 65,760.78	\$ 445,429.07
Pasadena CCD								
Pasadena City College								
	\$ 164,564.73	\$ 238,657.67	\$ 256,456.32	\$ 235,830.32	\$ 245,767.58	\$ 14,930.51	\$ 270,023.24	\$ 1,426,230.37
Rancho Santiago CCD								
Santa Ana College								
	\$ 58,373.70	\$ 49,973.24	\$ 54,125.17	\$ 115,919.38	\$ 67,374.86	\$ 141,308.96	\$ 60,312.53	\$ 547,387.84
Santiago Canyon College								
Redwoods CCD								
College of the Redwoods								
	\$ (2,801.78)	\$ 31,802.33	\$ 33,184.43	\$ 33,788.47	\$ 31,796.19	\$ 6,146.67	\$ (79,700.05)	\$ 54,216.27
San Bernardino CCD								
Crafton Hills College								

9

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
San Bernardino Valley College	\$ (3,452.57)	\$ (10,621.38)	\$ (28,228.29)	\$ (19,861.75)	\$ (239,409.28)	\$ (322,864.10)	\$ (995,388.02)	\$ (1,619,825.40)
San Joaquin Delta CCD								
San Joaquin Delta College	\$ (22,828.64)	\$ (16,462.40)	\$ (28,689.47)	\$ (38,053.60)	\$ (42,871.30)	\$ (38,021.93)	\$ 19,183.93	\$ (167,743.42)
San Jose CCD								
Evergreen Valley College								
San Jose City College	\$ (10,767.02)	\$ 191,233.96	\$ 238,555.16	\$ 256,890.84	\$ 286,824.48	\$ 192,184.29	\$ 374,162.79	\$ 1,529,084.50
San Luis Obispo CCD								
Cuesta College	\$ (23,187.77)	\$ (17,819.63)	\$ (19,530.76)	\$ (18,509.76)	\$ (20,925.33)	\$ 37,492.56	\$ 38,224.33	\$ (24,256.35)
San Mateo Co CCD								
College of San Mateo								
Skyline College	\$ (29,194.91)	\$ (9,486.68)	\$ (11,855.60)	\$ (128,527.81)	\$ (4,882.60)	\$ (97,026.52)	\$ (89,080.30)	\$ (370,054.41)
Santa Clarita CCD								
College of the Canyons	\$ (10,541.53)	\$ (14,971.73)	\$ (23,555.53)	\$ (27,139.81)	\$ (31,272.84)	\$ (40,175.65)	\$ (52,109.34)	\$ (199,766.43)
Santa Monica CCD								
Santa Monica College	\$ (970,517.06)	\$ (24,520.06)	\$ (128,695.11)	\$ (270,723.06)	\$ (205,658.62)	\$ (400,814.98)	\$ (185,388.10)	\$ (2,186,316.99)
Shasta Tehama CCD								
Shasta College	\$ (8,132.25)	\$ (21,651.17)	\$ (15,267.68)	\$ (66,984.34)	\$ (25,203.34)	\$ (8,982.40)	\$ (17,649.48)	\$ (163,870.65)

10

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Sierra Joint CCD								
Sierra College								
	\$ 15,932.10	\$ 19,408.44	\$ 3,580.84	\$ (8,663.27)	\$ (11,695.66)	\$ (10,453.94)	\$ (11,149.13)	\$ (3,040.62)
Siskiyou CCD								
College of the Siskiyous								
	\$ 7,292.15	\$ (4,206.06)	\$ 20,877.40	\$ 4,816.74	\$ 12,846.77	\$ (17,859.70)	\$ (18,158.82)	\$ 5,608.47
Solano Co CCD								
Solano Community College								
	\$ (5,346.21)	\$ (122,573.58)	\$ (13,171.70)	\$ (18,882.42)	\$ (15,244.51)	\$ (40,396.03)	\$ (28,572.29)	\$ (244,186.73)
State Center CCD								
Fresno City College								
Reedley College								
	\$ (3,269.73)	\$ (1,709.91)	\$ (2,020.77)	\$ (14,798.60)	\$ (14,351.89)	\$ (8,247.29)	\$ (21,339.27)	\$ (65,737.47)
Victor Valley CCD								
Victor Valley College								
	\$ 36,238.51	\$ 53,336.44	\$ 56,722.89	\$ 53,200.88	\$ 55,662.05	\$ 17,841.05	\$ 10,432.65	\$ 283,434.46
West Kern CCD								
Taft College								
	\$ 3,941.58	\$ 8,389.09	\$ 7,629.30	\$ 5,452.23	\$ 8,117.72	\$ 10,136.37	\$ (10,150.87)	\$ 33,515.41
West Valley-Mission CCD								
Mission College								
	\$ (12,760.67)	\$ (5,787.41)	\$ (12,321.50)	\$ (15,665.07)	\$ (16,507.43)	\$ (7,764.51)	\$ (27,755.78)	\$ (98,562.37)
Yosemite CCD								
West Valley College								

11

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
	\$ (105,973.59)	\$ (91,365.78)	\$ (106,050.59)	\$ (96,710.98)	\$ (39,130.58)	\$ (123,975.15)	\$ (117,158.48)	\$ (680,365.15)
Yuba CCD								
Yuba College								
	\$ (12,880.59)	\$ (21,586.25)	\$ (21,248.02)	\$ (41,669.46)	\$ (182,486.12)	\$ (56,694.98)	\$ (26,149.84)	\$ (362,715.27)
GRAND TOTAL	\$ (1,454,769.47)	\$ (109,573.99)	\$ 207,280.89	\$ (509,534.59)	\$ (2,397,305.81)	\$ (1,700,533.15)	\$ (1,514,132.40)	\$ (7,478,568.53)

2

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Allan Hancock CCD	\$ 12,898.44	\$ 58,686.19	\$ 15,678.90	\$ 19,224.60	\$ 34,251.75	\$ 23,809.60	\$ 46,574.99	
Allan Hancock College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 12,898.44	\$ 58,686.19	\$ 15,678.90	\$ 19,224.60	\$ 34,251.75	\$ 23,809.60	\$ 46,574.99	\$ 211,124.46
Butte CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Butte College	\$ 140,510.89	\$ 39,841.26	\$ 40,434.55	\$ 42,795.27	\$ 43,669.47	\$ 50,620.70	\$ 53,343.85	
	\$ 140,510.89	\$ 39,841.26	\$ 40,434.55	\$ 42,795.27	\$ 43,669.47	\$ 50,620.70	\$ 53,343.85	\$ 411,215.98
Cabrillo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cabrillo College	\$ 7,433.75	\$ 8,477.52	\$ 15,803.75	\$ 9,953.09	\$ 9,086.22	\$ 11,676.64	\$ 12,300.96	
	\$ 7,433.75	\$ 8,477.52	\$ 15,803.75	\$ 9,953.09	\$ 9,086.22	\$ 11,676.64	\$ 12,300.96	\$ 74,731.93
Chabot-Las Positas CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chabot College	\$ 15,935.18	\$ 15,412.04	\$ 16,278.86	\$ 16,336.18	\$ 14,594.19	\$ 24,228.20	\$ 56,415.17	
Las Positas College	\$ 4,570.58	\$ 4,864.87	\$ 6,062.22	\$ 7,380.48	\$ 5,100.42	\$ 18,082.60	\$ 7,608.97	
	\$ 20,505.77	\$ 20,276.90	\$ 22,341.08	\$ 23,716.67	\$ 19,694.61	\$ 42,310.80	\$ 64,024.14	\$ 212,869.96
Citrus CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Citrus College	\$ 77,880.02	\$ 43,047.73	\$ 38,148.88	\$ 17,523.78	\$ 23,800.18	\$ 175,911.77	\$ 150,622.33	
	\$ 77,880.02	\$ 43,047.73	\$ 38,148.88	\$ 17,523.78	\$ 23,800.18	\$ 175,911.77	\$ 150,622.33	\$ 526,934.69
Coast CCD	\$ 3,042.20	\$ 3,616.64	\$ 3,347.11	\$ 5,758.77	\$ 7,845.36	\$ 5,196.71	\$ 6,346.58	
Coastline Community College	\$ 3,640.46	\$ 3,657.04	\$ 5,851.55	\$ 5,185.05	\$ 8,134.50	\$ 13,262.49	\$ 6,673.21	
Golden West College	\$ 16,646.02	\$ 17,077.38	\$ 21,101.90	\$ 40,968.67	\$ 28,081.95	\$ 84,803.21	\$ 34,882.86	
Orange Coast College	\$ 54,714.91	\$ 27,944.44	\$ 41,899.10	\$ 54,368.14	\$ 46,801.17	\$ 77,922.16	\$ 187,207.44	
	\$ 78,043.60	\$ 52,295.49	\$ 72,199.65	\$ 106,280.63	\$ 90,862.98	\$ 181,184.57	\$ 235,110.09	\$ 815,977.01
Sequoias CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of the Sequoias	\$ 11,390.07	\$ 12,326.74	\$ 12,503.79	\$ 12,774.65	\$ 16,048.50	\$ 18,763.40	\$ 19,835.20	
	\$ 11,390.07	\$ 12,326.74	\$ 12,503.79	\$ 12,774.65	\$ 16,048.50	\$ 18,763.40	\$ 19,835.20	\$ 103,642.34
Contra Costa CCD	\$ 462.15	\$ 453.93	\$ 750.96	\$ 593.59	\$ 649.35	\$ 616.40	\$ 618.63	
Contra Costa College	\$ 2,216.15	\$ 3,121.47	\$ 3,319.86	\$ 5,755.32	\$ 5,495.10	\$ 6,517.74	\$ 21,320.39	
Diablo Valley College	\$ 4,779.10	\$ 6,584.75	\$ 7,775.55	\$ 9,545.45	\$ 8,788.65	\$ 8,864.20	\$ 34,707.68	

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District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Los Medanos College	\$ 2,241.62	\$ 3,023.81	\$ 3,577.11	\$ 6,045.39	\$ 5,967.00	\$ 5,416.50	\$ 23,793.91	
	\$ 9,699.03	\$ 13,183.97	\$ 15,423.48	\$ 21,939.74	\$ 20,900.10	\$ 21,414.84	\$ 80,440.61	\$ 183,001.76
El Camino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
El Camino College	\$ 9,026.18	\$ 14,298.00	\$ 68,860.68	\$ 30,109.75	\$ 81,400.41	\$ 45,523.90	\$ 58,023.60	
Compton Community Educational Center	\$ -	\$ 12,205.93	\$ 18,442.99	\$ -	\$ 5,296.20	\$ 6,459.92	\$ 4,975.95	
	\$ 9,026.18	\$ 26,503.93	\$ 87,303.67	\$ 30,109.75	\$ 86,696.61	\$ 51,983.82	\$ 62,999.55	\$ 354,623.51
Foothill-DeAnza CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DeAnza College	\$ 32,354.35	\$ 53,028.84	\$ 60,438.03	\$ 54,560.24	\$ 29,246.10	\$ 46,469.20	\$ 34,848.80	
Foothill College	\$ 29,888.93	\$ 239,980.72	\$ 21,240.23	\$ 25,622.30	\$ 177,391.50	\$ 96,991.00	\$ 48,637.40	
	\$ 62,243.28	\$ 293,009.55	\$ 81,678.26	\$ 80,182.54	\$ 206,637.60	\$ 143,460.20	\$ 83,486.20	\$ 950,697.63
Gavilan Joint CCD	\$ 4,395.91	\$ 962.12	\$ 22,934.04	\$ 9,977.67	\$ 13,724.10	\$ 462,088.40	\$ 12,725.30	
Gavilan College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 4,395.91	\$ 962.12	\$ 22,934.04	\$ 9,977.67	\$ 13,724.10	\$ 462,088.40	\$ 12,725.30	\$ 526,807.55
Glendale CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Glendale Community College	\$ 67,633.54	\$ 24,092.11	\$ 20,052.83	\$ 18,820.04	\$ 19,254.69	\$ 20,434.58	\$ 24,842.51	
	\$ 67,633.54	\$ 24,092.11	\$ 20,052.83	\$ 18,820.04	\$ 19,254.69	\$ 20,434.58	\$ 24,842.51	\$ 195,130.30
Grossmont-Cuyamaca CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cuyamaca College	\$ 8,082.58	\$ 9,992.69	\$ 9,189.82	\$ 44,981.75	\$ 51,054.08	\$ 14,811.08	\$ 15,052.31	
Grossmont College	\$ 179,799.35	\$ 14,593.87	\$ 16,097.29	\$ 138,480.66	\$ 770,299.14	\$ 18,147.46	\$ 69,446.72	
	\$ 187,881.93	\$ 24,586.56	\$ 25,287.11	\$ 183,462.42	\$ 821,353.22	\$ 32,958.54	\$ 84,499.03	\$ 1,360,028.81
Hartnell CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hartnell Community College	\$ 9,850.77	\$ 11,350.51	\$ 11,983.01	\$ 30,470.90	\$ 13,861.77	\$ 15,832.28	\$ 81,052.86	
	\$ 9,850.77	\$ 11,350.51	\$ 11,983.01	\$ 30,470.90	\$ 13,861.77	\$ 15,832.28	\$ 81,052.86	\$ 174,402.10
Lassen CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lassen College	\$ 12,649.89	\$ 13,968.85	\$ 9,951.47	\$ 13,079.32	\$ 11,591.97	\$ 14,887.90	\$ 14,577.99	
	\$ 12,649.89	\$ 13,968.85	\$ 9,951.47	\$ 13,079.32	\$ 11,591.97	\$ 14,887.90	\$ 14,577.99	\$ 90,707.39

11

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Long Beach CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long Beach City College	\$ 8,442.48	\$ 11,914.40	\$ 12,142.85	\$ 190,270.06	\$ 15,359.76	\$ 28,050.80	\$ 17,461.64	
	\$ 8,442.48	\$ 11,914.40	\$ 12,142.85	\$ 190,270.06	\$ 15,359.76	\$ 28,050.80	\$ 17,461.64	\$ 283,641.98
Los Rios CCD	\$ 1,676.12	\$ 2,536.78	\$ 2,386.47	\$ 2,548.01	\$ 3,563.43	\$ 3,013.55	\$ 3,358.80	
American River College	\$ 10,192.11	\$ 16,360.41	\$ 20,682.99	\$ 24,871.96	\$ 24,963.51	\$ 29,823.64	\$ 32,529.14	
Cosumnes River College	\$ 4,919.93	\$ 39,787.40	\$ 7,275.55	\$ 7,805.60	\$ 79,703.52	\$ 31,698.60	\$ 21,073.43	
Folsom Lake College	\$ -	\$ -	\$ -	\$ -	\$ 1,107,929.20	\$ 3,039.68	\$ 3,390.95	
Sacramento City College	\$ 2,867.17	\$ 11,460.46	\$ 10,382.75	\$ 12,514.55	\$ 13,676.52	\$ 15,381.94	\$ 16,503.20	
	\$ 19,655.33	\$ 70,145.06	\$ 40,727.76	\$ 47,740.12	\$ 1,229,836.18	\$ 82,957.41	\$ 76,855.52	\$ 1,567,917.37
Marin CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of Marin	\$ 6,328.95	\$ 8,319.10	\$ 6,279.15	\$ 6,689.31	\$ 6,134.31	\$ 8,623.62	\$ 7,396.06	
	\$ 6,328.95	\$ 8,319.10	\$ 6,279.15	\$ 6,689.31	\$ 6,134.31	\$ 8,623.62	\$ 7,396.06	\$ 49,770.49
Merced CCD	\$ 96,369.45	\$ 479.61	\$ -	\$ -	\$ -	\$ -	\$ -	
Merced College	\$ 93,531.03	\$ 20,609.67	\$ 23,141.03	\$ 36,825.19	\$ 45,099.21	\$ 43,589.60	\$ 46,244.24	
	\$ 189,900.49	\$ 21,089.28	\$ 23,141.03	\$ 36,825.19	\$ 45,099.21	\$ 43,589.60	\$ 46,244.24	\$ 405,889.03
MiraCosta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MiraCosta College	\$ 4,475.97	\$ 7,197.83	\$ 30,858.02	\$ 15,185.89	\$ 53,120.26	\$ 71,094.70	\$ 53,322.63	
	\$ 4,475.97	\$ 7,197.83	\$ 30,858.02	\$ 15,185.89	\$ 53,120.26	\$ 71,094.70	\$ 53,322.63	\$ 235,255.30
Monterey CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Monterey Peninsula College	\$ 4,995.62	\$ 7,797.53	\$ 7,418.67	\$ 13,562.26	\$ 10,310.43	\$ 11,389.60	\$ 12,558.70	
	\$ 4,995.62	\$ 7,797.53	\$ 7,418.67	\$ 13,562.26	\$ 10,310.43	\$ 11,389.60	\$ 12,558.70	\$ 68,032.80
Mt. San Antonio CCD	\$ 14,546.17	\$ 18,580.17	\$ 19,429.67	\$ 29,518.85	\$ 27,925.56	\$ 37,847.42	\$ 38,030.37	
Mt. San Antonio College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 14,546.17	\$ 18,580.17	\$ 19,429.67	\$ 29,518.85	\$ 27,925.56	\$ 37,847.42	\$ 38,030.37	\$ 185,878.21
North Orange Cty CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cypress College	\$ 1,146.29	\$ 13,146.71	\$ 15,485.91	\$ 25,016.80	\$ 43,624.62	\$ 28,653.40	\$ 33,754.63	

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District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Fullerton College	\$ 280.57	\$ 17,914.75	\$ 55,345.66	\$ 56,346.89	\$ 58,599.18	\$ 191,717.10	\$ 2,914.32	
	\$ 1,426.85	\$ 31,061.46	\$ 70,831.57	\$ 81,363.69	\$ 102,223.80	\$ 220,370.50	\$ 36,668.95	\$ 543,946.81
Palo Verde CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Palo Verde College	\$ -	\$ 2,188.29	\$ 2,265.05	\$ 1,085.37	\$ 6,405.75	\$ 5,014.00	\$ 6,529.25	
	\$ -	\$ 2,188.29	\$ 2,265.05	\$ 1,085.37	\$ 6,405.75	\$ 5,014.00	\$ 6,529.25	\$ 23,487.70
Palomar CCD	\$ 10,892.07	\$ 19,027.73	\$ 12,101.97	\$ 27,658.37	\$ 60,461.47	\$ 26,242.26	\$ 30,766.86	
Palomar College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 10,892.07	\$ 19,027.73	\$ 12,101.97	\$ 27,658.37	\$ 60,461.47	\$ 26,242.26	\$ 30,766.86	\$ 187,150.73
Pasadena CCD	\$ 5,775.09	\$ 8,005.51	\$ 13,507.40	\$ 28,267.13	\$ 29,476.67	\$ 206,035.01	\$ 23,677.93	
Pasadena City College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 5,775.09	\$ 8,005.51	\$ 13,507.40	\$ 28,267.13	\$ 29,476.67	\$ 206,035.01	\$ 23,677.93	\$ 314,744.74
Rancho Santiago CCD	\$ 1,893.19	\$ 2,300.05	\$ 2,145.35	\$ 3,369.82	\$ 1,857.57	\$ 1,426.00	\$ 1,567.36	
Santa Ana College	\$ 1,183.04	\$ 14,755.19	\$ 12,746.86	\$ 22,414.19	\$ 28,720.81	\$ 28,541.62	\$ 31,082.66	
	\$ 3,076.23	\$ 17,055.24	\$ 14,892.21	\$ 25,784.01	\$ 30,578.38	\$ 29,967.62	\$ 32,650.02	\$ 154,003.71
Santiago Canyon College								
Redwoods CCD	\$ 786.02	\$ 1,150.21	\$ 2,781.25	\$ 4,308.80	\$ 4,621.11	\$ 7,326.42	\$ 14,085.05	
College of the Redwoods	\$ 42,561.02	\$ 13,087.03	\$ 10,123.50	\$ 10,595.20	\$ 8,517.17	\$ 9,900.12	\$ 20,711.81	
	\$ 43,347.04	\$ 14,237.24	\$ 12,904.75	\$ 14,904.00	\$ 13,138.28	\$ 17,226.54	\$ 34,796.86	\$ 150,554.71
San Bernardino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Crafton Hills College	\$ 22,434.44	\$ 23,394.76	\$ 24,270.97	\$ 25,464.78	\$ 25,454.91	\$ 18,739.02	\$ 29,902.25	
San Bernardino Valley College	\$ 13,908.26	\$ 19,076.06	\$ 35,538.74	\$ 18,776.62	\$ 241,390.11	\$ 344,128.30	\$ 990,051.37	
	\$ 36,342.69	\$ 42,470.81	\$ 59,809.71	\$ 44,241.40	\$ 266,845.02	\$ 362,867.32	\$ 1,019,953.62	\$ 1,832,530.58
San Joaquin Delta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
San Joaquin Delta College	\$ 16,534.09	\$ 11,376.15	\$ 21,616.78	\$ 24,257.00	\$ 32,345.00	\$ 28,926.36	\$ 33,623.31	
	\$ 16,534.09	\$ 11,376.15	\$ 21,616.78	\$ 24,257.00	\$ 32,345.00	\$ 28,926.36	\$ 33,623.31	\$ 168,678.70
San Jose CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

119

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Evergreen Valley College	\$ 9,446.84	\$ 31,721.81	\$ 28,128.99	\$ 29,191.29	\$ 34,148.36	\$ 34,656.08	\$ 30,805.86	
San Jose City College	\$ 10,041.82	\$ 16,153.16	\$ 8,399.93	\$ 19,877.85	\$ 10,347.64	\$ 166,758.97	\$ 16,725.42	
	\$ 19,488.66	\$ 47,874.97	\$ 36,528.91	\$ 49,069.14	\$ 44,496.00	\$ 201,415.05	\$ 47,531.27	\$ 446,404.01
San Luis Obispo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cuesta College	\$ 14,154.84	\$ 13,404.96	\$ 16,676.26	\$ 13,242.22	\$ 14,828.00	\$ 17,394.90	\$ 23,889.46	
	\$ 14,154.84	\$ 13,404.96	\$ 16,676.26	\$ 13,242.22	\$ 14,828.00	\$ 17,394.90	\$ 23,889.46	\$ 113,590.63
San Mateo Co CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of San Mateo	\$ 6,096.78	\$ 17,866.89	\$ 21,602.38	\$ 139,365.09	\$ 19,560.84	\$ 29,220.67	\$ 22,601.25	
Skyline College	\$ 13,068.09	\$ 10,780.47	\$ 10,726.37	\$ 12,508.13	\$ 12,074.40	\$ 57,144.47	\$ 49,543.02	
	\$ 19,164.87	\$ 28,647.36	\$ 32,328.75	\$ 151,873.22	\$ 31,635.24	\$ 86,365.14	\$ 72,144.27	\$ 422,158.85
Santa Clarita CCD	\$ 10,471.22	\$ 11,556.32	\$ 16,774.22	\$ 17,932.54	\$ 19,513.65	\$ 25,042.40	\$ 29,694.00	
College of the Canyons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 10,471.22	\$ 11,556.32	\$ 16,774.22	\$ 17,932.54	\$ 19,513.65	\$ 25,042.40	\$ 29,694.00	\$ 130,984.35
Santa Monica CCD	\$ 994,431.35	\$ 97,145.39	\$ 217,496.99	\$ 346,715.14	\$ 290,473.17	\$ 488,949.64	\$ 327,850.18	
Santa Monica College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 994,431.35	\$ 97,145.39	\$ 217,496.99	\$ 346,715.14	\$ 290,473.17	\$ 488,949.64	\$ 327,850.18	\$ 2,763,061.86
Shasta Tehama CCD	\$ 5,074.95	\$ 17,259.96	\$ 7,966.70	\$ 57,606.60	\$ 15,253.68	\$ 19,997.86	\$ 18,083.25	
Shasta College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 5,074.95	\$ 17,259.96	\$ 7,966.70	\$ 57,606.60	\$ 15,253.68	\$ 19,997.86	\$ 18,083.25	\$ 141,243.00
Sierra Joint CCD	\$ 7,441.76	\$ 10,422.39	\$ 14,958.87	\$ 20,504.75	\$ 21,989.37	\$ 26,471.16	\$ 28,738.50	
Sierra College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 7,441.76	\$ 10,422.39	\$ 14,958.87	\$ 20,504.75	\$ 21,989.37	\$ 26,471.16	\$ 28,738.50	\$ 130,526.80
Siskiyou CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of the Siskiyous	\$ 7,202.67	\$ 17,743.56	\$ 5,516.40	\$ 17,513.37	\$ 15,415.53	\$ 16,526.42	\$ 16,452.24	
	\$ 7,202.67	\$ 17,743.56	\$ 5,516.40	\$ 17,513.37	\$ 15,415.53	\$ 16,526.42	\$ 16,452.24	\$ 96,370.19
Solano Co CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



5

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Solano Community College	\$ 27,769.21	\$ 149,566.57	\$ 30,519.92	\$ 35,637.85	\$ 32,687.30	\$ 35,202.42	\$ 38,327.75	
	\$ 27,769.21	\$ 149,566.57	\$ 30,519.92	\$ 35,637.85	\$ 32,687.30	\$ 35,202.42	\$ 38,327.75	\$ 349,711.02
State Center CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fresno City College	\$ 14,495.59	\$ 11,320.12	\$ 12,458.48	\$ 14,579.24	\$ 14,660.49	\$ 17,456.54	\$ 16,964.78	
Reedley College	\$ 13,227.77	\$ 14,757.36	\$ 14,818.92	\$ 24,158.88	\$ 25,174.50	\$ 29,237.60	\$ 28,748.30	
	\$ 27,723.36	\$ 26,077.48	\$ 27,277.40	\$ 38,738.12	\$ 39,834.99	\$ 46,694.14	\$ 45,713.08	\$ 252,058.57
Victor Valley CCD	\$ 13,133.51	\$ 12,673.06	\$ 13,159.36	\$ 23,109.63	\$ 19,132.62	\$ 80,315.54	\$ 21,930.15	
Victor Valley College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 13,133.51	\$ 12,673.06	\$ 13,159.36	\$ 23,109.63	\$ 19,132.62	\$ 80,315.54	\$ 21,930.15	\$ 183,453.87
West Kern CCD	\$ 2,893.01	\$ 3,012.96	\$ 3,237.36	\$ 3,638.37	\$ 3,613.35	\$ 14,408.58	\$ 9,604.00	
Taft College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 2,893.01	\$ 3,012.96	\$ 3,237.36	\$ 3,638.37	\$ 3,613.35	\$ 14,408.58	\$ 9,604.00	\$ 40,407.63
West Valley-Mission CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mission College	\$ 10,653.17	\$ 7,476.34	\$ 15,092.57	\$ 16,286.24	\$ 15,892.50	\$ 17,504.38	\$ 19,429.48	
	\$ 10,653.17	\$ 7,476.34	\$ 15,092.57	\$ 16,286.24	\$ 15,892.50	\$ 17,504.38	\$ 19,429.48	\$ 102,334.68
Yosemite CCD	\$ 68,733.80	\$ 71,285.64	\$ 76,429.62	\$ 57,126.31	\$ 37,918.14	\$ 137,038.60	\$ 43,932.42	
West Valley College	\$ 10,931.92	\$ 14,945.44	\$ 23,601.77	\$ 24,700.22	\$ 20,920.38	\$ 19,562.88	\$ 193,402.02	
	\$ 79,665.72	\$ 86,231.09	\$ 100,031.38	\$ 81,826.53	\$ 58,838.52	\$ 156,601.48	\$ 237,334.44	\$ 800,529.16
Columbia College CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Modesto Junior College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yuba CCD	\$ 18,242.31	\$ 18,373.49	\$ 15,238.08	\$ 21,656.36	\$ 162,123.39	\$ 42,854.89	\$ 37,483.58	
Yuba College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 18,242.31	\$ 18,373.49	\$ 15,238.08	\$ 21,656.36	\$ 162,123.39	\$ 42,854.89	\$ 37,483.58	\$ 315,972.09
GRAND TOTAL	\$ 2,335,292.73	\$ 1,480,541.11	\$ 1,392,454.20	\$ 2,103,013.79	\$ 4,146,421.15	\$ 3,723,284.80	\$ 3,471,177.20	\$ 18,652,184.99



81

19

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
Allan Hancock CCD	\$ 7,062.63	\$ 11,412.03	\$ 5,880.88	\$ 10,759.37	\$ 12,127.03	\$ 10,984.94	\$ 17,070.09	\$ 75,296.98
Allan Hancock College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,062.63	\$ 11,412.03	\$ 5,880.88	\$ 10,759.37	\$ 12,127.03	\$ 10,984.94	\$ 17,070.09	\$ 75,296.98
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Butte CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Butte College	\$ 3,023.82	\$ 3,313.43	\$ 5,827.23	\$ 6,900.65	\$ 11,570.18	\$ 11,588.36	\$ 17,540.28	\$ 59,763.96
	\$ 3,023.82	\$ 3,313.43	\$ 5,827.23	\$ 6,900.65	\$ 11,570.18	\$ 11,588.36	\$ 17,540.28	\$ 59,763.96
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabrillo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabrillo College	\$ 6,684.69	\$ 8,701.65	\$ 7,014.79	\$ 8,190.85	\$ 6,295.25	\$ 8,137.06	\$ 13,612.27	\$ 58,636.56
	\$ 6,684.69	\$ 8,701.65	\$ 7,014.79	\$ 8,190.85	\$ 6,295.25	\$ 8,137.06	\$ 13,612.27	\$ 58,636.56
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chabot-Las Positas CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chabot College	\$ 5,087.37	\$ 7,479.29	\$ 8,299.46	\$ 4,440.79	\$ 4,343.06	\$ 5,439.09	\$ 20,058.18	\$ 55,147.23
Las Positas College	\$ 1,953.45	\$ 2,046.69	\$ 2,171.76	\$ 646.65	\$ 1,748.27	\$ 2,294.69	\$ 3,320.36	\$ 14,181.87
	\$ 7,040.82	\$ 9,525.97	\$ 10,471.23	\$ 5,087.44	\$ 6,091.32	\$ 7,733.78	\$ 23,378.54	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citrus CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citrus College	\$ 1,910.73	\$ 3,004.91	\$ 2,776.59	\$ 4,304.69	\$ 3,357.02	\$ 13,546.48	\$ 17,281.37	\$ 46,181.79
	\$ 1,910.73	\$ 3,004.91	\$ 2,776.59	\$ 4,304.69	\$ 3,357.02	\$ 13,546.48	\$ 17,281.37	\$ 46,181.79
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coast CCD	\$ 742.87	\$ 1,263.62	\$ 1,318.97	\$ 1,941.99	\$ 2,657.46	\$ 855.47	\$ 1,473.86	\$ 10,254.25
Coastline Community College	\$ 294.98	\$ 506.02	\$ 718.91	\$ 660.08	\$ 2,267.19	\$ 1,643.03	\$ 3,595.39	\$ 9,685.60
Golden West College	\$ 2,590.86	\$ 3,004.83	\$ 4,895.22	\$ 8,704.43	\$ 10,181.55	\$ 8,083.98	\$ 13,065.76	\$ 50,526.62
Orange Coast College	\$ 16,992.27	\$ 12,549.77	\$ 16,713.32	\$ 21,188.47	\$ 19,785.02	\$ 25,603.69	\$ 54,369.79	\$ 167,202.32
	\$ 20,620.99	\$ 17,324.24	\$ 23,646.42	\$ 32,494.97	\$ 34,891.21	\$ 36,186.16	\$ 72,504.81	\$ 237,668.80
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sequoias CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of the Sequoias	\$ 5,128.85	\$ 6,711.29	\$ 8,182.90	\$ 10,183.76	\$ 11,968.69	\$ 14,360.01	\$ 22,895.28	\$ 79,430.78
	\$ 5,128.85	\$ 6,711.29	\$ 8,182.90	\$ 10,183.76	\$ 11,968.69	\$ 14,360.01	\$ 22,895.28	\$ 79,430.78
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contra Costa CCD	\$ 1,026.27	\$ 1,088.23	\$ 1,337.46	\$ 1,734.27	\$ 2,304.04	\$ 1,770.52	\$ 1,491.41	\$ 10,752.20
Contra Costa College	\$ 4,344.51	\$ 5,930.25	\$ 6,831.49	\$ 9,271.61	\$ 9,816.57	\$ 6,401.14	\$ 22,010.10	\$ 64,605.67
Diablo Valley College	\$ 2,282.02	\$ 4,169.38	\$ 4,726.35	\$ 6,732.82	\$ 9,046.73	\$ 8,209.67	\$ 10,826.50	\$ 45,993.47
Los Medanos College	\$ 5,217.60	\$ 5,692.94	\$ 6,460.48	\$ 8,784.35	\$ 10,346.26	\$ 6,592.04	\$ 6,639.41	\$ 49,733.08
	\$ 12,870.41	\$ 16,880.79	\$ 19,355.78	\$ 26,523.05	\$ 31,513.60	\$ 22,973.36	\$ 40,967.42	\$ 171,084.41
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
El Camino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
El Camino College	\$ 2,170.92	\$ 3,383.13	\$ 2,392.30	\$ 3,983.50	\$ 9,858.40	\$ 8,393.22	\$ 15,127.21	\$ 45,308.68
Compton Community Educational Center	\$ -	\$ 3,115.24	\$ 1,010.00	\$ -	\$ 3,787.51	\$ 1,737.89	\$ 753.44	\$ 10,404.06

20

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
	\$ 2,170.92	\$ 6,498.37	\$ 3,402.30	\$ 3,983.50	\$ 13,645.92	\$ 10,131.11	\$ 15,880.65	\$ 55,712.76
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foothill-DeAnza CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DeAnza College	\$ 7,843.06	\$ 7,694.99	\$ 11,661.38	\$ 17,909.13	\$ 13,802.10	\$ 15,483.93	\$ 25,990.52	\$ 100,385.11
Foothill College	\$ 6,457.09	\$ 13,650.92	\$ 14,975.62	\$ 17,588.19	\$ 27,349.27	\$ 26,172.76	\$ 44,300.19	\$ 150,494.04
	\$ 14,300.15	\$ 21,345.91	\$ 26,637.00	\$ 35,497.32	\$ 41,151.37	\$ 41,656.69	\$ 70,290.71	\$ 250,879.14
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gavilan Joint CCD	\$ 1,487.42	\$ 4,286.32	\$ 9,508.19	\$ 11,167.87	\$ 11,004.42	\$ 14,730.39	\$ 19,228.63	\$ 71,413.24
Gavilan College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,487.42	\$ 4,286.32	\$ 9,508.19	\$ 11,167.87	\$ 11,004.42	\$ 14,730.39	\$ 19,228.63	\$ 71,413.24
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glendale CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glendale Community College	\$ 4,251.68	\$ 2,615.50	\$ 1,714.37	\$ 3,573.50	\$ 3,397.19	\$ 1,992.43	\$ 4,081.15	\$ 21,625.82
	\$ 4,251.68	\$ 2,615.50	\$ 1,714.37	\$ 3,573.50	\$ 3,397.19	\$ 1,992.43	\$ 4,081.15	\$ 21,625.82
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grossmont-Cuyamaca CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cuyamaca College	\$ 550.53	\$ 1,455.20	\$ 1,012.79	\$ 1,587.54	\$ 730.52	\$ 652.18	\$ 4,913.85	\$ 10,902.61
Grossmont College	\$ 4,976.27	\$ 5,353.08	\$ 5,150.20	\$ 5,994.47	\$ 6,197.52	\$ 8,755.47	\$ 13,496.23	\$ 49,923.25
	\$ 5,526.80	\$ 6,808.29	\$ 6,163.00	\$ 7,582.01	\$ 6,928.05	\$ 9,407.65	\$ 18,410.08	\$ 60,825.86
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hartnell CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hartnell Community College	\$ 4,024.22	\$ 4,629.29	\$ 5,648.11	\$ 6,381.46	\$ 9,233.78	\$ 10,510.42	\$ 13,728.49	\$ 54,155.77
	\$ 4,024.22	\$ 4,629.29	\$ 5,648.11	\$ 6,381.46	\$ 9,233.78	\$ 10,510.42	\$ 13,728.49	\$ 54,155.77
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lassen CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lassen College	\$ 2,726.17	\$ 1,931.85	\$ 1,500.00	\$ 2,629.35	\$ 2,163.70	\$ 4,023.76	\$ 8,568.92	\$ 23,543.75
	\$ 2,726.17	\$ 1,931.85	\$ 1,500.00	\$ 2,629.35	\$ 2,163.70	\$ 4,023.76	\$ 8,568.92	\$ 23,543.75
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long Beach CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long Beach City College	\$ 2,369.83	\$ 1,540.45	\$ 5,271.45	\$ 6,517.66	\$ 1,807.42	\$ 3,510.33	\$ 3,745.42	\$ 24,762.56
	\$ 2,369.83	\$ 1,540.45	\$ 5,271.45	\$ 6,517.66	\$ 1,807.42	\$ 3,510.33	\$ 3,745.42	\$ 24,762.56
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Los Rios CCD	\$ 570.11	\$ 1,140.59	\$ 1,951.34	\$ 2,932.98	\$ 3,055.31	\$ 309.62	\$ 850.07	\$ 10,810.02
American River College	\$ 17,955.75	\$ 36,523.96	\$ 40,950.75	\$ 55,630.70	\$ 64,384.00	\$ 64,943.62	\$ 69,002.43	\$ 349,391.21
Cosumnes River College	\$ 3,020.27	\$ 4,165.53	\$ 2,273.05	\$ 8,415.41	\$ 5,251.28	\$ 5,296.95	\$ 11,033.52	\$ 39,456.02
Folsom Lake College	\$ -	\$ -	\$ -	\$ -	\$ 1,144.04	\$ 856.50	\$ 1,174.86	\$ 3,175.40
Sacramento City College	\$ 2,119.41	\$ 2,553.28	\$ -	\$ 1,197.11	\$ -	\$ -	\$ -	\$ 5,869.80
	\$ 23,665.54	\$ 44,383.36	\$ 45,175.14	\$ 68,176.20	\$ 73,834.63	\$ 71,406.69	\$ 82,060.88	\$ 408,702.45
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marin CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of Marin	\$ 7,302.27	\$ 2,149.52	\$ 3,770.94	\$ 4,866.84	\$ 4,805.04	\$ 8,083.56	\$ 12,441.08	\$ 43,419.26

21

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
	\$ 7,302.27	\$ 2,149.52	\$ 3,770.94	\$ 4,866.84	\$ 4,805.04	\$ 8,083.56	\$ 12,441.08	\$ 43,419.26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merced CCD	\$ 10,288.44	\$ 77.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,365.73
Merced College	\$ 10,288.44	\$ 5,460.96	\$ 5,273.23	\$ 5,497.08	\$ 5,467.81	\$ 7,001.13	\$ 17,698.55	\$ 56,687.20
	\$ 20,576.88	\$ 5,538.25	\$ 5,273.23	\$ 5,497.08	\$ 5,467.81	\$ 7,001.13	\$ 17,698.55	\$ 67,052.93
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MiraCosta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MiraCosta College	\$ 3,071.89	\$ 3,598.09	\$ 7,543.43	\$ 1,320.00	\$ 2,774.87	\$ 6,059.02	\$ 9,240.07	\$ 33,607.38
	\$ 3,071.89	\$ 3,598.09	\$ 7,543.43	\$ 1,320.00	\$ 2,774.87	\$ 6,059.02	\$ 9,240.07	\$ 33,607.38
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monterey CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monterey Peninsula College	\$ 7,933.25	\$ 10,984.90	\$ 12,776.14	\$ 14,497.10	\$ 14,732.70	\$ 18,244.34	\$ 27,144.15	\$ 106,312.56
	\$ 7,933.25	\$ 10,984.90	\$ 12,776.14	\$ 14,497.10	\$ 14,732.70	\$ 18,244.34	\$ 27,144.15	\$ 106,312.56
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mt. San Antonio CCD	\$ 2,863.69	\$ 5,368.64	\$ 4,131.94	\$ 4,732.54	\$ 4,457.24	\$ 2,876.44	\$ 4,483.65	\$ 28,914.14
Mt. San Antonio College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,863.69	\$ 5,368.64	\$ 4,131.94	\$ 4,732.54	\$ 4,457.24	\$ 2,876.44	\$ 4,483.65	\$ 28,914.14
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Orange Cty CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cypress College	\$ 1,332.07	\$ 18,697.34	\$ 19,300.38	\$ 6,322.71	\$ 39,092.99	\$ 5,695.06	\$ 13,654.72	\$ 104,095.27
Fullerton College	\$ 346.49	\$ 30,465.51	\$ 39,238.36	\$ 47,048.79	\$ 52,108.81	\$ 43,207.50	\$ 72,248.76	\$ 284,664.22
	\$ 1,678.56	\$ 49,162.85	\$ 58,538.74	\$ 53,371.49	\$ 91,201.80	\$ 48,902.55	\$ 85,903.48	\$ 388,759.48
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palo Verde CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palo Verde College	\$ -	\$ 1,299.26	\$ 1,698.86	\$ 1,536.85	\$ 2,499.30	\$ 3,014.29	\$ 5,551.95	\$ 15,600.50
	\$ -	\$ 1,299.26	\$ 1,698.86	\$ 1,536.85	\$ 2,499.30	\$ 3,014.29	\$ 5,551.95	\$ 15,600.50
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palomar CCD	\$ 7,897.72	\$ 10,315.69	\$ 8,601.18	\$ 11,312.81	\$ 10,151.94	\$ 11,518.48	\$ 17,183.37	\$ 76,981.20
Palomar College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,897.72	\$ 10,315.69	\$ 8,601.18	\$ 11,312.81	\$ 10,151.94	\$ 11,518.48	\$ 17,183.37	\$ 76,981.20
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pasadena CCD	\$ 1,157.17	\$ 3,969.83	\$ 6,853.28	\$ 3,561.55	\$ 12,146.75	\$ 6,933.48	\$ 11,056.83	\$ 45,678.89
Pasadena City College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,157.17	\$ 3,969.83	\$ 6,853.28	\$ 3,561.55	\$ 12,146.75	\$ 6,933.48	\$ 11,056.83	\$ 45,678.89
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rancho Santiago CCD	\$ 186.25	\$ 222.65	\$ 697.88	\$ 526.34	\$ 533.72	\$ 836.64	\$ 1,317.22	\$ 4,320.70
Santa Ana College	\$ 891.83	\$ 1,992.87	\$ 934.74	\$ 2,523.27	\$ 4,386.03	\$ 4,216.78	\$ 4,880.22	\$ 19,825.75
	\$ 1,078.08	\$ 2,215.52	\$ 1,632.62	\$ 3,049.61	\$ 4,919.76	\$ 5,053.42	\$ 6,197.45	\$ 24,146.45
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Santiago Canyon College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Redwoods CCD	\$ 1,633.34	\$ 2,586.21	\$ 5,729.97	\$ 8,261.74	\$ 7,339.16	\$ 15,448.46	\$ 33,467.86	\$ 74,466.74

22

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
College of the Redwoods	\$ 4,972.39	\$ 5,186.22	\$ 5,809.84	\$ 4,859.79	\$ 4,588.37	\$ 3,234.32	\$ 11,435.33	\$ 40,086.27
	\$ 6,605.74	\$ 7,772.43	\$ 11,539.81	\$ 13,121.53	\$ 11,927.53	\$ 18,682.79	\$ 44,903.19	\$ 114,553.02
San Bernardino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crafton Hills College	\$ 1,923.05	\$ 1,539.12	\$ 1,904.95	\$ 2,371.13	\$ 2,219.52	\$ 3,258.08	\$ 7,226.46	\$ 20,442.31
San Bernardino Valley College	\$ 1,155.83	\$ 1,412.45	\$ 1,842.64	\$ 7,452.23	\$ 6,816.74	\$ 6,450.70	\$ 12,932.94	\$ 38,063.52
	\$ 3,078.88	\$ 2,951.57	\$ 3,747.58	\$ 9,823.36	\$ 9,036.26	\$ 9,708.78	\$ 20,159.40	\$ 58,505.83
San Joaquin Delta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Joaquin Delta College	\$ 6,294.55	\$ 5,086.25	\$ 7,072.69	\$ 13,796.60	\$ 10,526.30	\$ 9,095.57	\$ 12,355.76	\$ 64,227.73
	\$ 6,294.55	\$ 5,086.25	\$ 7,072.69	\$ 13,796.60	\$ 10,526.30	\$ 9,095.57	\$ 12,355.76	\$ 64,227.73
San Jose CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Evergreen Valley College	\$ 3,963.82	\$ 1,615.75	\$ 1,787.70	\$ 2,189.17	\$ 900.68	\$ 5,268.50	\$ 4,226.84	\$ 19,952.46
San Jose City College	\$ 3,777.54	\$ 6,056.32	\$ 4,735.22	\$ 5,141.86	\$ 5,647.84	\$ 6,861.17	\$ 9,358.09	\$ 41,578.03
	\$ 7,741.36	\$ 7,672.07	\$ 6,522.92	\$ 7,331.02	\$ 6,548.52	\$ 12,129.66	\$ 13,584.93	\$ 61,530.49
San Luis Obispo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cuesta College	\$ 9,032.93	\$ 4,414.67	\$ 2,854.50	\$ 5,267.54	\$ 6,097.33	\$ 5,142.54	\$ 11,093.21	\$ 43,902.72
	\$ 9,032.93	\$ 4,414.67	\$ 2,854.50	\$ 5,267.54	\$ 6,097.33	\$ 5,142.54	\$ 11,093.21	\$ 43,902.72
San Mateo Co CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of San Mateo	\$ 4,465.86	\$ 19,230.20	\$ 15,890.63	\$ 13,691.14	\$ 11,581.45	\$ 6,933.74	\$ 7,911.47	\$ 79,704.48
Skyline College	\$ 6,964.18	\$ 5,595.11	\$ 6,047.22	\$ 8,523.45	\$ 8,397.91	\$ 10,185.64	\$ 13,880.56	\$ 59,594.09
	\$ 11,430.04	\$ 24,825.31	\$ 21,937.85	\$ 22,214.59	\$ 19,979.36	\$ 17,119.38	\$ 21,792.03	\$ 139,298.57
Santa Clarita CCD	\$ 2,030.31	\$ 3,415.41	\$ 8,204.31	\$ 10,816.27	\$ 11,759.19	\$ 15,133.25	\$ 22,415.34	\$ 73,774.09
College of the Canyons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,030.31	\$ 3,415.41	\$ 8,204.31	\$ 10,816.27	\$ 11,759.19	\$ 15,133.25	\$ 22,415.34	\$ 73,774.09
Santa Monica CCD	\$ 8,804.71	\$ 12,628.67	\$ 12,866.13	\$ 11,045.91	\$ 22,883.45	\$ 13,431.34	\$ 22,553.92	\$ 104,214.14
Santa Monica College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 8,804.71	\$ 12,628.67	\$ 12,866.13	\$ 11,045.91	\$ 22,883.45	\$ 13,431.34	\$ 22,553.92	\$ 104,214.14
Shasta Tehama CCD	\$ 3,057.30	\$ 4,391.20	\$ 7,300.98	\$ 9,377.74	\$ 9,949.66	\$ 9,237.54	\$ 15,158.23	\$ 58,472.65
Shasta College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,057.30	\$ 4,391.20	\$ 7,300.98	\$ 9,377.74	\$ 9,949.66	\$ 9,237.54	\$ 15,158.23	\$ 58,472.65
Sierra Joint CCD	\$ 2,864.14	\$ 5,779.17	\$ 6,730.28	\$ 13,015.52	\$ 17,831.29	\$ 20,930.78	\$ 35,535.63	\$ 102,686.82
Sierra College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,864.14	\$ 5,779.17	\$ 6,730.28	\$ 13,015.52	\$ 17,831.29	\$ 20,930.78	\$ 35,535.63	\$ 102,686.82

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Siskiyou CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of the Siskiyous	\$ 1,089.18	\$ 1,131.51	\$ 805.21	\$ 2,004.89	\$ 1,790.70	\$ 1,333.28	\$ 1,706.58	\$ 9,861.34
	\$ 1,089.18	\$ 1,131.51	\$ 805.21	\$ 2,004.89	\$ 1,790.70	\$ 1,333.28	\$ 1,706.58	\$ 9,861.34
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solano Co CCD	\$ 550.00	\$ 200.00	\$ 50.00	\$ 90.00	\$ 100.00	\$ 210.73	\$ 363.56	\$ 1,564.29
Solano Community College	\$ -	\$ 4,658.01	\$ 3,287.78	\$ 3,861.56	\$ 3,992.20	\$ 4,982.88	\$ 9,433.98	\$ 30,216.42
	\$ 550.00	\$ 4,858.01	\$ 3,337.78	\$ 3,951.56	\$ 4,092.20	\$ 5,193.61	\$ 9,797.54	\$ 31,780.71
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Center CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fresno City College	\$ 3,417.69	\$ 5,614.45	\$ 7,129.42	\$ 10,995.57	\$ 10,359.16	\$ 13,848.57	\$ 11,908.84	\$ 63,273.70
Reedley College	\$ 4,577.68	\$ 6,352.98	\$ 5,564.95	\$ 8,186.92	\$ 7,681.74	\$ 8,581.58	\$ 14,168.35	\$ 55,114.20
	\$ 7,995.37	\$ 11,967.43	\$ 12,694.37	\$ 19,182.49	\$ 18,040.90	\$ 22,430.15	\$ 26,077.19	\$ 118,387.90
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Victor Valley CCD	\$ 10,233.98	\$ 8,637.50	\$ 7,274.75	\$ 7,815.49	\$ 6,164.33	\$ 5,743.41	\$ 6,365.21	\$ 52,234.66
Victor Valley College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,233.98	\$ 8,637.50	\$ 7,274.75	\$ 7,815.49	\$ 6,164.33	\$ 5,743.41	\$ 6,365.21	\$ 52,234.66
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Kern CCD	\$ 711.42	\$ 785.95	\$ 788.35	\$ 2,095.40	\$ 792.93	\$ 833.05	\$ 2,396.87	\$ 8,403.97
Taft College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 711.42	\$ 785.95	\$ 788.35	\$ 2,095.40	\$ 792.93	\$ 833.05	\$ 2,396.87	\$ 8,403.97
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Valley-Mission CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mission College	\$ 2,107.50	\$ 1,114.07	\$ 2,628.94	\$ 3,878.83	\$ 5,294.93	\$ 5,299.13	\$ 8,326.30	\$ 28,649.69
	\$ 2,107.50	\$ 1,114.07	\$ 2,628.94	\$ 3,878.83	\$ 5,294.93	\$ 5,299.13	\$ 8,326.30	\$ 28,649.69
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yosemite CCD	\$ 23,754.95	\$ 3,416.93	\$ 4,926.50	\$ 6,904.32	\$ 5,201.11	\$ 5,377.18	\$ 9,039.78	\$ 58,620.77
West Valley College	\$ 5,219.92	\$ 5,249.76	\$ 8,689.71	\$ 11,014.13	\$ 8,353.95	\$ 8,279.49	\$ 15,489.26	\$ 62,296.22
	\$ 28,974.87	\$ 8,666.70	\$ 13,616.21	\$ 17,918.45	\$ 13,555.06	\$ 13,656.67	\$ 24,529.04	\$ 120,916.99
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia College CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Modesto Junior College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yuba CCD	\$ 4,106.28	\$ 5,901.76	\$ 9,730.94	\$ 22,926.11	\$ 31,641.73	\$ 27,261.09	\$ 4,414.26	\$ 105,982.18
Yuba College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,106.28	\$ 5,901.76	\$ 9,730.94	\$ 22,926.11	\$ 31,641.73	\$ 27,261.09	\$ 4,414.26	\$ 105,982.18
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 295,133.74	\$ 387,515.88	\$ 438,649.37	\$ 549,282.80	\$ 642,049.66	\$ 622,928.35	\$ 961,310.21	\$ 3,827,540.90

23

Tab 17

RE: Rancho Santiago CCD IWM Audit Questions

Tuesday, March 12, 2013
3:14 PM

Subject	RE: Rancho Santiago CCD IWM Audit Questions
From	Kustic, Debra
To	Kurokawa, Lisa
Sent	Wednesday, April 04, 2012 9:21 AM

Hi Lisa,

See the highlighted part of the e-mail below for the 2008 and 2009. We are not able to get the 2011 data at this time – it has not yet been compiled. We can check later with the external organization that does track that info, but they are a private entity, so we never know for sure if they will continue to be willing to provide it to us.

I am out of the office next week, so let's try to connect the week of April 16th.

Debra

From: Kustic, Debra
Sent: Tuesday, March 20, 2012 2:26 PM
To: 'Martin, Alexandra L.'
Cc: Kurokawa, Lisa
Subject: RE: Rancho Santiago CCD IWM Audit Questions



Hi,

I was able to get answers for your questions related to Rancho Santiago CCD.

There are 3 landfills on Orange County – Bowerman, Prims Desecha, and Olinda Alpha. All three have the same rates, and it was \$22/ton for haulers that hold franchise agreements from 1997-2010. The County entered in a long term contract with cities, franchised waste haulers, and sanitary districts in 1997 in order to maintain a stable customer base.

Since 2010, we believe the franchised hauler rate remained about the same, but the County added a large surcharge to waste hauled by independent haulers – their rate is around \$55/ton. The difference between the true landfill rate and this added surcharge is given to cities and public entities as grants. The surcharge is supposed to make MRF processing a more appealing option versus bringing the material directly to the landfill.

Here are the disposal numbers for the two colleges in the district (in total tons and pounds/person/day). This is useful in seeing the disposal trend over time. The data only goes through 2010 as they have not yet submitted their annual report with 2011 – that reporting period is now open and reports are due by May 1st.

Santa Ana College

Year	Disposal in Tons	Lbs/person/day Disposed
------	------------------	-------------------------

2001	32.5	0.2
2002	512.7	2.8
2003	469	2.4
2004	579	3.0
2005	727.4	4.0
2006	378.9	2.0
2007	284.2	1.5
2008	311	2.1
2009	312.2	2.2
2010	331	3.2

Santiago Canyon College

Year	Disposal in Tons	Lbs/person/day Disposed
2001	105.3	3.0
2002	98.9	2.6
2003	87.8	1.7
2004	100.3	1.8
2005	97.8	1.7
2006	114.5	1.9
2007	227.4	3.1
2008	114.6	1.6
2009	109.3	1.6
2010	114.1	1.5

2007 - \$48 per ton
 2008 - \$51 per ton



Let me know if you have questions on that info.

Regarding the statewide average landfill disposal fee:

The numbers we provided to you for 2001-2004 were before my tenure – but as far as I am aware, they were the most accurate information available to us for those years.

We do not track landfill fees. The numbers we gave you for 2005-2007 we got in Sept 2009 from a third party that tracks this information. They provided us with information again in Feb 2011 and the 2007 figure was revised to \$48/ton.

[REDACTED] We are appealing to them to provide us with costs for 2010 (and 2011, but it is likely that that data has yet to be compiled). However, they are not compelled to give us this data and there may be a limit to how many times they are willing to share. I will let you know if we are successful.

Also, as was the case with a few of the audits already, we can also try to provide you with the actual landfill costs for a particular area. I know that is what is preferable since fees can vary greatly from the average depending upon location. We don't always have that data, but sometimes we can get it, such as the info above for Rancho Santiago. Let us know if you have any in particular that that you want us to look into.

Regards,

Debra Kustic



California Department of Resources Recycling and Recovery

debra.kustic@calrecycle.ca.gov

Phone: 916-341-6207

Fax: 916-319-8112

Tab 18

Lanfill Disposal Fees

Tuesday, March 12, 2013
3:12 PM

Subject	Lanfill Disposal Fees
From	<u>Kustic, Debra</u>
To	Kurokawa, Lisa
Sent	Thursday, May 31, 2012 1:19 PM

Hi Lisa,

I finally got updated landfill disposal fee information! When the organization from which we get this data provided us with the 2010 and 2011 fees, they also provided us with an updated 2009 fee. I think this happens because they have had additional time to gather a more complete data set. We saw this with another year for which I had provided you with a landfill cost and when they provided us with updated figures, it had decreased.

2009: \$55/ton (previously was noted at \$54/ton)
2010: \$56/ton
2011: \$56/ton



If you have any questions, please let me know.

Regards,

Debra Kustic



California Department of Resources Recycling and Recovery
debra.kustic@calrecycle.ca.gov
Phone: 916-341-6207
Fax: 916-319-8112

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 July 6, 2015, I served the:

SCO Comments

Integrated Waste Management, 14-0007-I-06

Public Resources Code Section 40418, 40196.3, 42920-42928;

Public Contract Code Section 12167 and 12167.1

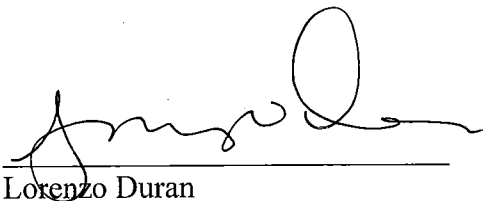
Statutes 1992, Chapter 1116 (AB 3521); Statutes 1999, Chapter 764 (AB 75)

Fiscal Years: 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, and 2009-2010

Victor Valley Community College District, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 6, 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: 7/6/15

Claim Number: 14-0007-I-06

Matter: Integrated Waste Management

Claimant: Victor Valley Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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