



BETTY T. YEE
California State Controller

RECEIVED
August 31, 2015
*Commission on
State Mandates*

LATE FILING

August 31, 2015

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

Re: Incorrect Reduction Claim (IRC)

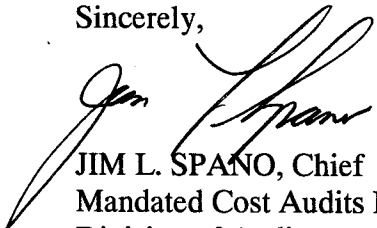
Integrated Waste Management, 14-0007-I-09
Public Resources Code Sections 40418, 40196.3, and 42920-42928
Public Contract Code Sections 12167 and 12167.1
Statutes of 1992, Chapter 1116 (AB 3521); Statutes of 1999, Chapter 764 (AB 75)
Fiscal Years: 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006,
2006-2007, 2007-2008, 2008-09, 2009-10, and 2010-2011
Long Beach 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

JS/ls

15967

**RESPONSE BY THE STATE CONTROLLER’S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
LONG BEACH 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	
Affidavit	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
District’s Waste Management Annual Reports of Diversion to CalRecycle.....	Tab 4
Tipping Fees for Solid Waste and Recyclables, South Gate Transfer Station	Tab 5
Sacramento County Superior Court Ruling, Dated May 29, 2008.....	Tab 6
SCO Offsetting Savings Calculation.....	Tab 7
SCO Email to Inform District of Review Finding, Dated May 5, 2014.....	Tab 8
District Email Response to Review Finding, Dated May 14, 2014.....	Tab 9
CalRecycle’s “Understanding SB 1016 Solid Waste Per Capita Disposal Measurement Act”	Tab 10
District Summary of FY 2000-01 Claimed Costs	Tab 11
CalRecycle Web Site Information Regarding Hazardous Waste Materials	Tab 12
California Integrated Waste Management Board Letter on Statewide Average Disposal Fees for Solid Waste Hauled to a Landfill, Dated September 21, 2009.....	Tab 13
CalRecycle Provides Landfill Disposal Fees for Calendar Years 2007 and 2008	Tab 14
CalRecycle Provides Landfill Disposal Fees for Calendar Years 2009 and 2010	Tab 15

Exhibits relate to the district’s IRC filed on August 11, 2014:

- Exhibit A – PDF pages 25, 27, 32, and 35
- Exhibit B - PDF pages 40, 52, 53, 57, 59, and 62
- Exhibit C – PDF pages 65, 86, and 87
- Exhibit D – PDF pages 226, 230, 234, 239, 243, 250, 252, 255, 263, 269, 276, and 283

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 **LONG BEACH COMMUNITY COLLEGE**
19 **DISTRICT, Claimant**

No.: IRC 14-0007-I-09

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
22 18 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 Long Beach
Community College District, CalRecycle, or retained at our place of business.

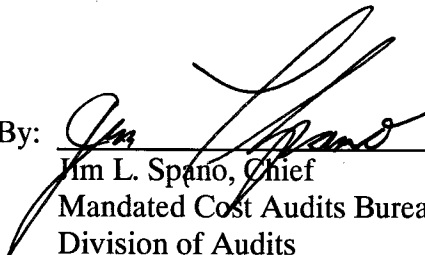
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled IRC.
- 7) A review of the claims for fiscal year (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, FY 2009-10, and FY 2010-11 commenced on May 5, 2014, (initial contact date) and was completed on May 22, 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: August 31, 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
LONG BEACH COMMUNITY COLLEGE DISTRICT**

**For Fiscal Year (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, FY 2009-10, and FY 2010-11**

**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 Long Beach Community College District filed on August 11, 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, 2000, through June 30, 2011. The SCO issued its final report on May 22, 2014 [Exhibit A, page 25].

The district submitted reimbursement claims totaling \$279,043—\$24,995 for fiscal year (FY) 2000-01 [Exhibit D, page 226], \$33,479 for FY 2001-02 [Exhibit D, page 230], \$32,989 for FY 2002-03 [Exhibit D, page 234], \$106,330 for FY 2003-04 [Exhibit D, page 239], \$31,003 for FY 2004-05 [Exhibit D, page 243], \$15,422 for FY 2005-06 [Exhibit D, page 250], \$10,544 for FY 2006-07 [Exhibit D, page 255], \$9,103 for FY 2007-08 [Exhibit D, page 263], \$8,172 for FY 2008-09 [Exhibit D, page 269], \$5,553 for FY 2009-10 [Exhibit D, page 276], and \$1,453 for FY 2010-11 [Exhibit D, page 283]. Subsequently, the SCO reviewed these claims and found that \$98,710 is allowable (\$109,678 less a \$10,968 penalty for filing late claims) and \$180,333 is unallowable [Exhibit A, page 25] because the district did not report any offsetting savings realized from implementation of its IWM plan.

The following table summarizes the review results:

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Contract services	\$ 24,995	\$ 24,995	\$ -
Total direct costs	24,995	24,995	-
Less offsetting savings	-	(8,286)	(8,286)
Subtotal	24,995	16,709	(8,286)
Less late filing penalty ¹	-	(1,671)	(1,671)
Total program costs	<u>\$ 24,995</u>	15,038	<u>\$ (9,957)</u>
Less amount paid by the State ²		(15,038)	
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, 2001, through June 30, 2002</u>			
Direct costs:			
Contract services	\$ 19,950	\$ 19,950	\$ -
Fixed assets	13,529	13,529	-
Total direct costs	33,479	33,479	-
Less offsetting savings	-	(10,100)	(10,100)
Subtotal	33,479	23,379	(10,100)
Less late filing penalty ¹	-	(2,338)	(2,338)
Total program costs	<u>\$ 33,479</u>	21,041	<u>\$ (12,438)</u>
Less amount paid by the State ²		(21,041)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits	\$ 177	\$ 177	\$ -
Contract services	32,750	32,750	-
Total direct costs	32,927	32,927	-
Indirect costs	62	62	-
Total direct and indirect costs	32,989	32,989	-
Less offsetting savings	-	(12,028)	(12,028)
Subtotal	32,989	20,961	(12,028)
Less late filing penalty ¹	-	(2,096)	(2,096)
Total program costs	<u>\$ 32,989</u>	18,865	<u>\$ (14,124)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 18,865</u>	
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits	\$ 6,051	\$ 6,051	\$ -
Contract services	41,985	41,985	-
Fixed assets	56,273	56,273	-
Total direct costs	104,309	104,309	-
Indirect costs	2,021	2,021	-
Total direct and indirect costs	106,330	106,330	-
Less offsetting savings	-	(57,701)	(57,701)
Subtotal	106,330	48,629	(57,701)
Less late filing penalty ¹	-	(4,863)	(4,863)
Total program costs	<u>\$ 106,330</u>	43,766	<u>\$ (62,564)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 43,766</u>	

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits	\$ 5,367	\$ 5,367	\$ -
Contract services	23,900	23,900	-
Total direct costs	29,267	29,267	-
Indirect costs	1,736	1,736	-
Total direct and indirect costs	31,003	31,003	-
Less offsetting savings	-	(59,175)	(59,175)
Subtotal	31,003	(28,172)	(59,175)
Adjustment to eliminate negative balance	-	28,172	28,172
Total program costs	<u>\$ 31,003</u>	-	<u>\$ (31,003)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits	\$ 7,748	\$ 7,748	\$ -
Contract services	5,050	5,050	-
Total direct costs	12,798	12,798	-
Indirect costs	2,624	2,624	-
Total direct and indirect costs	15,422	15,422	-
Less offsetting savings	-	(19,127)	(19,127)
Subtotal	15,422	(3,705)	(19,127)
Adjustment to eliminate negative balance	-	3,705	3,705
Total program costs	<u>\$ 15,422</u>	-	<u>\$ (15,422)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits	\$ 7,946	\$ 7,946	\$ -
Indirect costs	2,598	2,598	-
Total direct and indirect costs	10,544	10,544	-
Less offsetting savings	-	(19,819)	(19,819)
Subtotal	10,544	(9,275)	(19,819)
Adjustment to eliminate negative balance	-	9,275	9,275
Total program costs	<u>\$ 10,544</u>	-	<u>\$ (10,544)</u>
Less amount paid by the State ²		-	
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, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits	\$ 6,725	\$ 6,725	\$ -
Indirect costs	2,378	2,378	-
Total direct and indirect costs	9,103	9,103	-
Less offsetting savings	-	(16,989)	(16,989)
Subtotal	9,103	(7,886)	(16,989)
Adjustment to eliminate negative balance	-	7,886	7,886
Total program costs	<u>\$ 9,103</u>	-	<u>\$ (9,103)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Salaries and benefits	\$ 6,077	\$ 6,077	\$ -
Indirect costs	2,095	2,095	-
Total direct and indirect costs	8,172	8,172	-
Less offsetting savings	-	(18,190)	(18,190)
Subtotal	8,172	(10,018)	(18,190)
Adjustment to eliminate negative balance	-	10,018	10,018
Total program costs	<u>\$ 8,172</u>	-	<u>\$ (8,172)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits	\$ 4,063	\$ 4,063	\$ -
Indirect costs	1,490	1,490	-
Total direct and indirect costs	5,553	5,553	-
Less offsetting savings	-	(19,048)	(19,048)
Subtotal	5,553	(13,495)	(19,048)
Adjustment to eliminate negative balance	-	13,495	13,495
Total program costs	<u>\$ 5,553</u>	-	<u>\$ (5,553)</u>
Less amount paid by the State ²		-	
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, 2010, through June 30, 2011</u>			
Direct costs:			
Salaries and benefits	\$ 1,051	\$ 1,051	\$ -
Indirect costs	402	402	-
Total direct and indirect costs	1,453	1,453	-
Less offsetting savings	-	(4,805)	(4,805)
Subtotal	1,453	(3,352)	(4,805)
Adjustment to eliminate negative balance	-	3,352	3,352
Total program costs	<u>\$ 1,453</u>	-	<u>\$ (1,453)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>Summary: July 1, 2000, through June 30, 2010</u>			
Direct costs:			
Salaries and benefits	\$ 45,205	\$ 45,205	\$ -
Contract services	148,630	148,630	-
Fixed assets	69,802	69,802	-
Total direct costs	263,637	263,637	-
Indirect costs	15,406	15,406	-
Total direct and indirect costs	279,043	279,043	-
Less offsetting savings	-	(245,268)	(245,268)
Subtotal	279,043	33,775	(245,268)
Adjustment to eliminate negative balance	-	75,903	75,903
Subtotal	279,043	109,678	(169,365)
Less late filing penalty ¹	-	(10,968)	(10,968)
Total program costs	<u>\$ 279,043</u>	98,710	<u>\$ (180,333)</u>
Less amount paid by the State ²		(36,079)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 62,631</u>	

¹ The district filed its fiscal year (FY) 2000-01 through FY 2003-04 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 August 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 40**].

The Commission amended the parameters and guidelines on September 26, 2008 [**Exhibit B, page 52**], 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**]:

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**]. On June 6, 2005, the SCO issued the IWM claiming instructions [**Exhibit C, page 65**]. On December 1, 2008, the SCO amended the IWM claiming instructions to be consistent with the amended parameters and guidelines [**Exhibit C, page 86**]. The amended claiming instructions provided community college districts the ability to refile its FY 1999-2000 through FY 2007-08 claims to report the required offsetting savings.

II. DISTRICT UNREPORTED OFFSETTING SAVINGS

Issue

For the period of July 1, 2000, through June 30, 2011, the district did not report any offsetting savings on its mandated costs claims. We found that the district realized savings of \$245,268 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**].

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, 2000, through June 30, 2011, 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 Long Beach 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 \$279,043 should have been reduced by \$245,268 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 36 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 2001 diversion percentage reported by the District to the state (CalRecycle) for 2000. 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 for 2000 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 can be 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 2001 total tonnage diverted reported by the District to the state (CalRecycle) for 2000. 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 for 2000 and 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

The audit calculated cost savings of \$245,268 which are \$75,903 in excess of the claimed program costs of \$279,043:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Audited Amount</u>	<u>Adjustment Amount</u>	<u>Adjustment Applied</u>	<u>Adjustment Excess</u>
FY 2000-01	\$ 24,995	\$ 15,038	\$ 8,286	\$ 8,286	\$ -
FY 2001-02	\$ 33,479	\$ 21,041	\$ 10,100	\$ 10,100	\$ -
FY 2002-03	\$ 32,989	\$ 18,865	\$ 12,028	\$ 12,028	\$ -
FY 2003-04	\$ 106,330	\$ 43,766	\$ 57,701	\$ 57,701	\$ -
FY 2004-05	\$ 31,003	\$ -	\$ 59,175	\$ 31,003	\$ 28,172
FY 2005-06	\$ 15,422	\$ -	\$ 19,127	\$ 15,422	\$ 3,705
FY 2006-07	\$ 10,544	\$ -	\$ 19,819	\$ 10,544	\$ 9,275
FY 2007-08	\$ 9,103	\$ -	\$ 16,989	\$ 9,103	\$ 7,886
FY 2008-09	\$ 8,172	\$ -	\$ 18,190	\$ 8,172	\$ 10,018
FY 2009-10	\$ 5,553	\$ -	\$ 19,048	\$ 5,553	\$ 13,495
FY 2010-11	\$ 1,453	\$ -	\$ 4,805	\$ 1,453	\$ 3,352
Totals	\$ 279,043	\$ 98,710	\$ 245,268	\$ 169,365	\$ 75,903

The "excess" adjustment amount means the adjustment exceeded the amount claimed by the District for all program costs for seven fiscal years. There are several factual errors in the application of this offset. The District did not claim landfill costs, so there are none to be offset. The adjustment method does not match or limit the landfill costs avoided to the landfill costs, if any, 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 some of the following activities: 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</u> <u>District</u>	<u>Percentage</u> <u>Allowed</u>	<u>Audit</u> <u>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
Allan Hancock Joint Community College District	14.8%	6/23/2014
San Bernardino Community College District	20.3%	6/23/2014
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
Shasta-Tehama-Trinity Jt Community College District	53.3%	6/17/2014
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
Cabrillo Community College District	80.8%	6/18/2014
Redwoods Community College District	83.4%	04/11/2014

The District agrees that any relevant realized cost savings 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 \$245,268 from implementation of its IWM plan [Exhibit A, page 35].

The district believes that SCO's offsetting savings adjustment is inappropriate because "none of these alleged cost savings were realized by the District as required by the parameters and guidelines."

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.

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

- "Less of the above items now enter the landfills." [Tab 4, page 4]
- "A proactive program to diversion of used equipment that is still serviceable and saleable is now being diverted [sic] *from the normal landfill waste streams*. The diversion of construction waste from traditional waste land fills to material recycle sites..." [emphasis added, see Tab 4, page 7]
- "Diversion of construction waste from traditional waste land fills..." [Tab 4, page 7].
- "For contract approval, contractors are *required to minimize landfill waste* and recycle whenever possible." [emphasis added, Tab 4, page 20]

Further, the district reported to CalRecycle that it *disposed* of 679.0 tons of trash in calendar year 2001 [Tab 4, page 3], 703.0 tons in calendar year 2002 [Tab 4, page 6], 714.7 tons in calendar year 2003 [Tab 4, page 9], 423.3 tons in calendar year 2004 [Tab 4, page 12], 380.1 tons in calendar year 2005 [Tab 4, page 15], 397.3 tons in calendar year 2006 [Tab 4, page 18], 330.1 tons in calendar year 2007 [Tab 4, page 21], 606.4 tons in calendar year 2008 [Tab 4, page 24], 562.0 tons in calendar year 2009 [Tab 4, page 28], and 565.6 tons in calendar year 2010 [Tab 4, page 33]. Within the narrative of these reports, the district acknowledges its contracts with a "waste management company." [Tab 4, pages 7, 10, 13, 16, 19, and 22]. The district does not indicate in these annual reports that it used any other methodology to dispose of solid waste other than in the landfill.

Therefore, the evidence reviewed by the SCO supports that the district normally disposes of its waste at a landfill with 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. Long Beach Community College is located in Long Beach, California. An internet search for landfill fees revealed that the South Gate Transfer Station in South Gate, California (9 miles from Long Beach Community College), currently charges \$53.91 per ton to dispose of solid waste [Tab 5]. Thus, the higher the rate of diversion results in less trash that is disposed of at a landfill, which creates cost savings for the district.

3. Realized Cost Savings

The district reported that it *diverted* from landfill disposal 232.0 tons in calendar year 2001 [Tab 4, page 3], 329.4 tons in calendar year 2002 [Tab 4, page 6], 329.7 tons in calendar year 2003 [Tab 4, page 9], 4,952.4 tons in calendar year 2004 [Tab 4, page 12], 393.8 tons in calendar year 2005 [Tab 4, page 15], 609.8 tons in calendar year 2006 [Tab 4, page 18], and 356.4 tons in calendar year 2007 [Tab 4, page 21], 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., \$53.91 per ton at the South Gate Transfer Station [Tab 5]).

Public Resources Code section 42925(a) requires that cost savings realized as a result of implementing an IWM plan be redirected to fund IWM plan implementation and administration costs 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) state [Exhibit B, page 62]:

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 6, 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 reviewed by the SCO supports that the district realized savings through diversion activities, and the savings are required to be remitted to the State and are to 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 6, 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**]. 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**].

The district's IWM claims for FY 1999-2000 through FY 2004-05 were filed with the SCO on September 12, 2006. The IWM claim for FY 2005-06 was filed with the SCO on January 2, 2007, 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 identified in the amended parameters and guidelines. Further, neither the FY 2008-09, FY 2009-10, or the FY 2010-11 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 7 and Exhibit A, page 32**]. 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 May 5, 2014 [**Tab 8**]. Included in the email were various attachments, including background information regarding the adjustment as well as the offsetting savings calculation. In addition, we offered to conduct a telephone conference call with the district to discuss this adjustment in greater detail. On May 14, 2014, we received an email response from Robert Rapoza, Internal Audit Manager, stating that "We have reviewed the supporting documentation and at this time, we have no questions for you regarding the reduction. As such, we don't feel there is a need for a conference call and are fine with you proceeding as planned." [**Tab 9**]. Therefore, we proceeded with adjusting the district's claims. Nowhere in district's email response did the district provide an alternate methodology to calculate the required offset nor did the district follow-up on our request for telephone conference call to discuss alternative methodologies 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 every calendar year except 2002 and 2003, Long Beach 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 4]. 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.

- Use of Calendar Year 2001 Diversion Percentage for Calendar Year 2000

The district is correct when it states, "The audit report uses the 2001 diversion percentage reported by the District to the state (CalRecycle) for 2000." We did this because the district did not report any diversion information for 2000. In its annual report to CalRecycle for calendar year 2000, the district states that "No facilities exist for this agency" [Tab 4, page 1]. However, we know that the district did perform diversion activities in calendar year 2000 because when the district was asked what is *currently* being done to reduce waste, the district states "...green waste is collected and disposed of separately, construction waste that can be recycled is." In addition, in its FY 2000-01 annual claim for reimbursement to the SCO [Exhibit D, page 226], the district claimed reimbursement of more than \$10,000 in calendar year 2000 for a contractor (Steven's Tree Experts) to "divert solid waste from landfill disposal or transformation facilities – source reduction" [Tab 11]. Therefore, through the district's own admission in both the annual report to CalRecycle and in its FY 2000-01 annual claim to the SCO, we confirmed that the district did perform diversion activities in 2000. Therefore, in the absence of diversion information for 2000, we used the 2001 diversion information.

- Allocated Diversion Percentage for FY 2000-01 through FY 2006-07

For calendar years 2001 through 2007, we used the diversion information exactly as reported annually by the district to CalRecycle. However, we "allocated" the diversion percentage to the mandated level. For example, in calendar year 2007, the district reported to CalRecycle that it diverted 356.4 tons of solid waste and disposed of 330.1 tons, which results in an overall diversion percentage of 51.9% [Tab 4, page 21]. 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 343.25 tons (686.5 total tonnage generated x 50%) in order to satisfy the 50% requirement. Therefore, we adjusted our calculation to compute offsetting savings based on 343.25 tons of diverted solid waste rather than a total of 356.4 tons diverted.

As there is no State mandate to exceed solid waste diversion greater than 25% for calendar years 2000 through 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 2010-11

The district is correct when it states, "The auditor then used the 2007 percentage for all subsequent years." 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." 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.

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 to divert 50% of its solid waste [Tab 10, page 4].

In reviewing the 2008 [Tab 4, page 25], 2009 [Tab 4, page 29], and 2010 [Tab 4, page 34] annual reports, we found the district's annual per capita disposal rate for both the employee and student populations to be equivalent or near the target rate. Therefore, the district met its requirement to divert 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 4, page 21] to calculate the required offsetting savings for FY 2007-08 through FY 2010-11.

We believe that the 2007 diversion information is a fair representation of the 2008 through 2010 diversion information because the district's recycling processes have already been established and committed to. Further, in the 2009 annual report, when asked to explain what significant changes were made to the waste programs during the year, the district stated:

We added more collection locations for paper, plastic, and metals. We began a green waste recycling campaign midyear with our operations department...We have engaged the assistance of the California Conservation Corps in our recycling efforts. The CCC comes to each campus weekly and picks up plastic, paper, glass, and bottles wastes. [Tab 4, page 30]

Therefore, it is entirely possible that the district's diversion percentages increased since 2007 with these newly implemented programs and that the offsetting savings calculations we determined for FY 2007-08 through FY 2010-11, which were based on the 2007 diversion information, may possibly be understated.

2. Tonnage Diverted

- Composted Material

The district states, "Composted material, which can be 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.

As a result of this mandated program, the district is claiming reimbursement for its employees to “divert solid waste from landfill disposal or transformation facilities – composting” [Exhibit D, page 252]. 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 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 4]; therefore, it is not included in our offsetting savings calculation [Tab 7 or Exhibit A, page 32].

We agree that hazardous waste (e.g., paint) is not a part of the mandate. In fact, CalRecycle has specified that hazardous waste requires proper handling and does not count as diversion and 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 12, pages 1 and 2]:

- Universal waste – radios, stereo equipment, printers . . .
- Electronic waste – common electronic devices that are identified as hazardous waste, such as computers . . .
- 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 4] sent to CalRecycle did not include information regarding the diversion of hazardous waste.

- Tonnage Diverted in Calendar Year 2000 and After Calendar Year 2007

The SCO’s comments regarding the use of 2001 tonnage information to calculate the required offsetting savings for 2000, and the 2007 tonnage information to calculate the required offsetting savings for 2008 through 2010, are the same as previously addressed.

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 2001 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 13, pages 13 through 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 13, 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 14]. 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 15]. 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.

As identified earlier, an internet search for landfill fees revealed that the South Gate Transfer Station in South Gate, California, currently charges \$53.91 per ton to dispose of solid waste [Tab 5]. 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

The district states, “The District did not claim landfill costs, so there are none to be offset.” This comment is irrelevant because the mandated program does not reimburse claimants for landfill costs incurred to dispose of solid waste. 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 6, 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].

The district states, “The adjustment method does not match or limit the landfill costs avoided to landfill costs, if any, 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 some of the following activities: 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]:

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]

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]

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]

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."

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.

III. OFFSETTING REVENUES AND REIMBURSEMENTS

Issue

The district did not deposit any revenue into the State IWM Account. In addition, had the district reported recycling income as a reduction of total claimed costs, it would not have been subject to appropriation in the form of cost savings because recycling revenues are not offsetting costs savings.

SCO's Analysis:

We agree with the district.

District's Response:

B. OFFSETTING REVENUES AND REIMBURSEMENTS

The 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, had the District reporting recycling income as a reduction of total claimed costs it would not have been subject to state appropriation in the form of cost savings.

SCO's Comment:

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

IV. 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.

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 4]. 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:

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

Weights are gathered from the IWMB tables and from the Districts contracted waste management services, recycling companies and in-house extrapolation for acreage, receipts, manifest, bill of laddings etc were used for actual tonnage. [Tab 4, page 19]

In addition, we used a statewide average disposal fee based upon information provided by CalRecycle [Tabs 13, 14 and 15]. We confirmed that these statewide averages are “in-line” with the actual disposal fee charged by the South Gate Transfer Station (which is only 9 miles away from the district) [Tab 5].

The district is correct when it states that we advised the district of our adjustments to its claims. In an email dated May 5, 2014 [Tab 8], we provided the district with the following information:

- Offsetting Savings Calculation [Tab 7]
- Narrative of Finding (identified as Attachment 3 in the review report) [Exhibit A, page 35]
- Waste Management Annual Reports of Diversion [Tab 4]
- September 10, 2008 Final Staff Analysis (from the Commission on State Mandates)
- Amended Parameters and Guidelines [Exhibit B, page 53]
- Fiscal Analysis (Summary of claimed, allowable, and unallowable costs by fiscal year (identified as Attachment 1 in the review report [Exhibit A, page 27])

On May 14, 2014, we received an email response from Robert Rapoza, Internal Audit Manager, stating that “We have reviewed the supporting documentation and at this time, we have no questions for you regarding the reduction. As such, we don’t feel there is a need for a conference call and are fine with you proceeding as planned.” [Tab 9]. Therefore, we proceeded with adjusting the district’s claims. Nowhere in district’s email response did the district provide an alternate methodology to calculate the required offset nor did the district follow-up on our request for telephone conference call to discuss alternative methodologies to calculate the required offset.

V. CONCLUSION

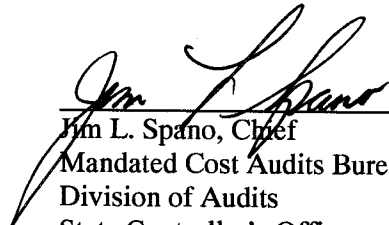
The SCO reviewed Long Beach Community College District’s claims for costs of the legislatively mandated Integrated Waste Management Program (Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999) for the period of July 1, 2000, through June 30, 2011. The district reported no offsetting savings. We found that the district realized savings of \$245,268 from implementation of its IWM plan. In addition, we found that the district filed its FY 2000-01 through FY 2003-04 initial reimbursement claims after the due date specified in Government Code section 17560, resulting in late filing penalties of \$10,968. However, because the adjustments exceeded claimed costs, we found that of the \$279,043 claimed, \$98,710 is allowable (\$109,678 less a penalty of \$10,968 for filing late claims) and \$180,333 is unallowable.

In conclusion, the Commission should find that the SCO: (1) correctly reduced the district’s FY 2000-01 claim by \$9,957; (2) correctly reduced the district’s FY 2001-02 claim by \$12,438; (3) correctly reduced the district’s FY 2002-03 claim by \$14,124; (4) correctly reduced the district’s FY 2003-04 claim by \$62,564; (5) correctly reduced the district’s FY 2004-05 claim by \$31,003; (6) correctly reduced the district’s FY 2005-06 claim by \$15,422; (7) correctly reduced the district’s FY 2006-07 claim by \$10,544; (8) correctly reduced the district’s FY 2007-08 claim by \$9,103; (9) correctly reduced the district’s FY 2008-09 claim by \$8,172; (10) correctly reduced the district’s FY 2009-10 claim by \$5,553; and, (11) correctly reduced the district’s FY 2010-11 claim by \$1,453.

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 August 31, 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
12

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

21
22
23
24
25
26
27
28

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:

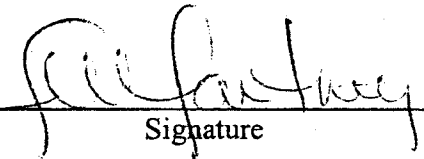
I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General 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



State Agency Reporting Center: Waste Management Annual Report
2000 SARC Annual Report: Long Beach City College

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 0
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities
No Facilities exist for this Agency

Annual Per Capita Disposal

Questions

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

Long Beach City College is an institution of higher education with an open door admission policy, dedicated to providing high-quality educational programs and related student services to those who can benefit from education. It is responsive to individuals and to the diverse needs of the local community.

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.

Waste is primarily developed in the classrooms, offices, food services area, construction and grounds areas. It consists of paper products, plastic food containers, construction materials of various composition and green waste from the landscape maintenance.

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

Paper and food service waste are collected and compacted for disposal, green waste is collected and disposed of separately, construction waste that can be recycled is. Examples are steel, brick, ground, asphalt, and concrete, copper and aluminum products and glass. The District will evaluate its regular purchasing process and identify alternatives to disposal for paper and cardboard products and plastics used in food service.

1

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.

By January 2002, the District will implement a paper and cardboard recycling program. By January 2004, the District will implement a plastic and green waste-recycling program and enhance the construction-recycling program.

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.

(See #1)

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.

Initially one FTE shall be committed to the development and implementation of a waste reduction plan. The commitment will be spread out between several persons in the Business Service Division.

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	0.0000
Material Exchange	X	0.0000
Cardboard	X	0.0000
Office Paper (mixed)	X	0.0000
Scrap Metal	X	0.0000
Xeriscaping, grasscycling	X	0.0000
Commercial pickup of compostables	X	0.0000
Concrete/asphalt/rubble (C&D)	X	0.0000
Rendering	X	0.0000

No diversion information is reported.

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

2

2001



State Agency Reporting Center: Waste Management Annual Report
2001 SARC Annual Report: Long Beach City College

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 1,000
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	700	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	300	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	1,000	
Export To Excel		Count: 2

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 232.0	→ 11/1/01 - 6/30/01: 116.0
Total Tonnage Disposed: 679.0	7/1/01 - 12/31/01: 116.0
Total Tonnage Generated: 911.0	$\begin{array}{r} 116.0 \\ 116.0 \\ \hline 232.0 \end{array}$
Overall Diversion Percentage: 25.5%	<u>232.0</u>
Employees	
Total Number of Employees: 1,000	
Non-Employee Population	
Total Number of Non-employees: 27,938	

3

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 679.00 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	3.70	0.00	0.13

Questions

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

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

Programs to track and collect cardboard, e-mail, Furniture, scrap metal and biomass. Less of the above items now enter the landfills.

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)?

Weight tickets from recyclers and the IWMB Conversion Weight Tables.

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 Recycling: Cardboard Office paper (mixed) Composting: Xeriscaping/grasscycling On-site composting Special Waste: Scrap metal

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

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?

Project assigned to a FTE and working with other departments with in the Bussiness Division.

(4)

--

Programs		
Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	19.0000
Cardboard	X	23.0000
Office Paper (mixed)	X	28.0000
Xeriscaping, grasscycling	X	125.0000
On-site composting/mulching	X	19.0000
Scrap Metal	X	18.0000

} 232.0 tons diverted, see page 3

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

5



**State Agency Reporting Center: Waste Management Annual Report
2002 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 1,000
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	700	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	300	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	1,000	
Export To Excel		Count: 2

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 329.4	→ 1/1/02 - 6/30/02: 164.70
Total Tonnage Disposed: 703.0	7/1/02 - 12/31/02: 164.70
Total Tonnage Generated: 1,032.4	<u>329.40</u>
Overall Diversion Percentage: 31.9%	*
Employees	
Total Number of Employees: 1,000	
Non-Employee Population	
Total Number of Non-employees: 27,938	

(6)

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 703.00 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	3.90	0.00	0.14

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.)

A proactive program to diversion of used equipment that is still servicable and saleable is now being diverted from the normal landfill waste streams. The diversion of construction waste from traditional waste land fills to material recycle sites. Working on a program to track and collect cardboard, metals from construction projects, e-mails, furniture and biomass.

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

Diversion of construction waste from traditional waste land fills. A more pro active program on site green waste program. Source reduction, recycling, composting.

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)

Weights were gathered from the IWMB tables and from the Districts contracted waste management company. Quantities are obtained from the Districts waste management company and in house figures extrapolated for acreage, receipts so-on.

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 Recycling: Cardboard, Office Paper, Composting: Xeriscaping/grasscycling, on-site composting Special Waste: Scrap Metal.

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?



Project assigned to a FTE, and working with other departments with in the Bussiness Division.

Programs

Program Name	Existing	Planned/Expanding	Tons
Business Source Reduction		X	0.0000
Material Exchange		X	0.0000
Cardboard	X	X	4.8000
Office Paper (white)	X		6.3000
Office Paper (mixed)		X	0.0000
Scrap Metal	X		5.7000
Xeriscaping, grasscycling	X		98.0000
On-site composting/mulching	X		31.6000
Tires	X		1.5000
Scrap Metal		X	0.0000
Wood waste	X		10.5000
Concrete/asphalt/rubble (C&D)	X		171.0000

329.4 tons diverted,
See page 6

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.



**State Agency Reporting Center: Waste Management Annual Report
2003 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 1,000
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	700	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	300	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	1,000	
Export To Excel		Count: 2

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 329.7	→ 1/1/03 - 6/30/03: 164.85
Total Tonnage Disposed: 714.7	7/1/03 - 12/31/03: 164.85
Total Tonnage Generated: 1,044.4	329.70
Overall Diversion Percentage: 31.6%	329.70
Employees	
Total Number of Employees: 1,000	
Non-Employee Population	
Total Number of Non-employees: 27,938	

9

2003

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 714.70 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	3.90	0.00	0.14

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.)

A proactive program to divert used equipment, that is still servicable and salable, is being diverted from land fills to other acceptable diversion means. In addition, construction waste is being diverted from land fills to recycling sites. LBCC is working to improve on a program to track and collect cardboard, office materials, toner & printer cartridges, furniture, and biomass.

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

Diversion of construction waste from traditional waste land fills. A more proactive program on site green waste program, source reduction, recycling and composting.

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)

Weights were gathered from the IWMB tables and from the Districts contracted waste management recycling companies and in-house extrapolation for acreage, receipts, etc.

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, Purchase of products that contain recycled materials. Recycling: Toner, Printer Cartridges, Office Paper & Cardboard. Composting: Xeriscaping/Grasscycling, on-site Composting. Special Waste: Scrap Metal.

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?

10

Project duties are assigned to a full time employee along with the employees regular job assignments. No other staff or funds have been dedicated to the District recycling program. See Miscellaneous section for further comments.

Programs

Program Name	Existing Planned/Expanding	Tons
Cardboard	X	11.0000
Office Paper (mixed)	X	10.0000
Scrap Metal	X	95.2000
Xeriscaping, grasscycling	X	98.0000
On-site composting/mulching	X	24.0000
Self-haul greenwaste	X	21.0000
Scrap Metal	X	0.2000
Wood waste	X	4.2000
Concrete/asphalt/rubble (C&D)	X	66.1000

329.7 tons diverted, see page 9

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

Conditions of Use | Privacy Policy

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.



**State Agency Reporting Center: Waste Management Annual Report
2004 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 1,000
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	700	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	300	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	1,000	
Export To Excel		Count: 2

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 4,952.4	→ 1/1/04 - 6/30/04: 2,476.20
Total Tonnage Disposed: 423.3	7/1/04 - 12/31/04: 2,476.20
Total Tonnage Generated: 5,375.7	<u>4,952.40</u>
Overall Diversion Percentage: 92.1%	
Employees	
Total Number of Employees: 1,000	
Non-Employee Population	
Total Number of Non-employees: 27,938	

12

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 423.30 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	2.30	0.00	0.08

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.)

A proactive program to divert used equipment, that is still servicable and salable, is being diverted from land fills to other acceptable diversion means. In addition, construction waste is being diverted from land fills to recycling sites. The wastes tream has not canges since we submitted our IWMP. LBCC is working to improve on a program to track and collect cardboard, office materials, toner & printer cartridges, furniture, and biomass.

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

The following programs were continued in 2004: Source Reduction Recycling Composting Special Waste Diversion of construction waste from traditional waste land fills. A more proactive program on site green waste program, source reduction, recycling and composting.

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)

Weights were gathered from the IWMB tables and from the Districts contracted waste management recycling companies and in-house extrapolation for acrage, receipts, etc.

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, Purchase of products that contain recycled materials. Electronic Communications have been instituted for staff, faculty and students. Online forms, roppled paper towels, preventative maintenance, double sided copies, reuseable inter office envelopes, Toner, Printer Cartridges Materials Exchange: Used Book Buy back, Auctions, Sales to the Public, Non- Porfit Donations, computer recycling excluding monitors Recycling: Office Paper & Cardboard, and scrap metal. Composting: Xeriscaping/Grasscycling, on-site Composting and self-haul green waste. Special Waste: Scrap Metal, wood waste and C&D.

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

2004

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?

Project duties are assigned to a full time employee along with the employees regular job assignments. No other staff or funds have been dedicated to the District recycling program. See Miscellaneous section for further comments. A recycling coordinator has been identified.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	54.7500
Material Exchange	X	59.3600
Cardboard	X	3.0000
Office Paper (white)	X	18.0000
Office Paper (mixed)	X	5.0000
Scrap Metal	X	27.5100
Xeriscaping, grasscycling	X	98.0000
On-site composting/mulching	X	26.0000
Self-haul greenwaste	X	32.0000
Scrap Metal	X	19.7500
Wood waste	X	2.0000
Concrete/asphalt/rubble (C&D)	X	4607.0000

4,952.37 tons diverted, see page 12

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

14



State Agency Reporting Center: Waste Management Annual Report
2005 SARC Annual Report: Long Beach City College

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

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

Physical Address

4901 E. Carson Street
 Long Beach, CA 90808

CalRecycle Representative

Joyce Faidley
jfaidley@itservices.network
 x

Total Number of Employees including Facilities: 2,400

Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	1,700	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	700	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	2,400	
Export To Excel		Count: 2

Annual Per Capita Disposal

Diversion Program Summary

Total Tonnage Diverted: 393.8

Total Tonnage Disposed: 380.1

Total Tonnage Generated: 773.9

Overall Diversion Percentage: 50.9%

11/1/05 - 6/30/05: 196.90

7/1/05 - 12/31/05: 196.90

393.80

Employees

Total Number of Employees: 2,400

Non-Employee Population

Total Number of Non-employees: 30,000

15

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 380.10 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	0.90	0.00	0.07

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.)

A proactive program to divert used equipment that is still servicable and salable, is being implemented to diverted waste from land fills to other acceptable means. In addition, construction waste is being diverted from land fills to recycling sites. The wastes Stream has not changes since we submitted our IWMP. LBCC is working to improve on a program to track and collect cardboard, office materials, toner & printer cartridges, furniture, biomass and construction related waste.

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

Contractors were required to bid jobs specifications with madatory recycling of debris whenever possible. New electronic inventory system was established to itemize property slod, auctioned and given away.

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)

Weights were gathered from the IWMB tables and from the Districts contracted waste management, recycling companies and in-house extrapolation for acrege, receipts, manifest, bill of laddings etc.

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, Purchase of products that contain recycled materials. Electronic Communications and web postings have been instituted for staff, faculty and students. Online forms, rolled paper towels, preventative maintenance, double sided copies, reuseable inter office envelopes, Toner, Printer Cartridges. Materials Exchange: Used Book Buy back, Auctions, Sales to the Public, Non- Porfit Donations, computer recycling excluding monitors Recycling: Office Paper & Cardboard, and scrap metal. Composting: Xeriscaping/Grasscycling, on-site Composting and self-haul green waste. Special Waste: Scrap Metal, wood waste and C&D.

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

16

2005

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?

Project duties are assigned to a full time employee along with regular employees job assignments. No other staff or funds have been dedicated to the District recycling program. See Miscellaneous section for further comments. A recycling coordinator has been identified.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	58.2600
Material Exchange	X	34.0000
Cardboard	X	1.2200
Office Paper (white)	X	3.8000
Office Paper (mixed)	X	14.9000
Xeriscaping, grasscycling	X	98.0000
On-site composting/mulching	X	34.0000
Self-haul greenwaste	X	32.0000
Scrap Metal	X	22.0000
Wood waste	X	7.6600
Concrete/asphalt/rubble (C&D)	X	66.0000
Other facility recovery	X	22.0000

393.84 tons diverted, see page 15

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

Conditions of Use | Privacy Policy

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

17

2006



**State Agency Reporting Center: Waste Management Annual Report
2006 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 2,400
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	1,700	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	700	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	2,400	
Export To Excel		Count: 2

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 609.8	→ 11/1/06 - 6/30/07: 304.90
Total Tonnage Disposed: 397.3	7/1/06 - 12/31/06: 304.90
Total Tonnage Generated: 1,007.1	<u>609.80</u>
Overall Diversion Percentage: 60.6%	*
Employees	
Total Number of Employees: 2,400	
Non-Employee Population	
Total Number of Non-employees: 30,000	

18

2000

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 397.30 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	0.90	0.00	0.07

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.)

A proactive program to divert used equipment that is still servicable and salable, has been implemented to divert waste from land fills to other acceptable means. In addition, construction waste is being diverted from landfills to recycling sites. The wastes stream has not changes since we submitted our IWMP. LBCC is continuously working to improve on a program to track and collect cardboard, office materials, toner & printer cartridges, furniture, biomass and construction related waste.

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

Contractors are required to bid jobs specifications with mandatory recycling of debris whenever possible. Electronic inventory systems have been established to itemize property sold, auctioned and given away. The systems are continuously evaluated for improvement.

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)

Weights are gathered from the IWMB tables and from the Districts contracted waste management services, recycling companies and in-house extrapolation for acreage, receipts, manifest, bill of laddings etc were used for actual tonnage.

A

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, Purchase of products that contain recycled materials. Electronic Communications and web postings have been instituted for staff, faculty and students. Online forms, rolled paper towels, preventative maintenance, double sided copies, reuseable inter office envelopes, Toner, Printer Cartridges. Materials Exchange: Used Book Buy back, Auctions, Sales to the Public, Non- Porfit Donations, computer recycling excluding monitors Recycling: Office Paper & Cardboard, and scrap metal. Composting: Xeriscaping/Grasscycling, on-site Composting and self-haul green waste. Special Waste: Scrap Metal and wood

19

2006

A

waste. C&D. The district recieved a 175 million dollar grant for new building contruction and renovation of old. Work began in the 06 calender year. As a result, C&D is significantly higher than previous years. For contract approval, contractors are required to minimize landfill waste and recycle whenever possible. Language was added to the contracts requiring them to recycle and provide evidence to the district. Copies of C&D bill of ladings are on file.

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?

Project duties are assigned to a full time employee along with regular employees in various job assignments. No other staff or funds have been allocated to the District recycling program. See Miscellaneous section for further comments. A recycling coordinator has been identified.

Programs

Program Name	Existing Planned/Expanding		Tons
Business Source Reduction	X		42.0000
Material Exchange	X	X	54.0000
Cardboard	X	X	4.6000
Office Paper (white)	X	X	11.0000
Office Paper (mixed)	X	X	13.9000
Xeriscaping, grasscycling	X		98.0000
On-site composting/mulching	X		44.0000
Tires	X	X	1.1000
Scrap Metal	X		22.0000
Wood waste	X		9.2000
Concrete/asphalt/rubble (C&D)	X	X	310.0000

609.80 tons diverted, see page 18

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

20

2007



**State Agency Reporting Center: Waste Management Annual Report
2007 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 1,700
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	1,300	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	400	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	1,700	
Export To Excel		Count: 2

Annual Per Capita Disposal

Diversion Program Summary

Total Tonnage Diverted: 356.4

Total Tonnage Disposed: 330.1

Total Tonnage Generated: 686.5

Overall Diversion Percentage: 51.9%

→ 1/1/07 - 6/30/07: 178.20
7/1/07 - 12/31/07: 178.20
356.40



Employees

Total Number of Employees: 1,700

Non-Employee Population

Total Number of Non-employees: 30,000

21

2007

Non-employee Population Type: Visitors, Inmates, etc

Disposal

Total amount Disposed: 330.10 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	1.10	0.00	0.06

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.)

A proactive program to divert used equipment that is still servicable and salable, has been implemented to divert waste from land fills to other acceptable means. In addition, construction waste is being diverted from landfills to recycling sites. The wastes stream has not changes since we submitted our IWMP. LBCC is continuously working to improve on a program to track and collect cardboard, office materials, toner & printer cartridges, furniture, biomass and construction related waste.

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

Contractors are required to bid jobs specifications with mandatory recycling of debris whenever possible. Electronic inventory systems have been established to itemize property sold, auctioned and given away. The systems are continuously evaluated for improvement.

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)

Weights are gathered from the IWMB tables and from the Districts contracted waste management services, recycling companies and in-house extrapolation for acreage, receipts, manifest, bill of laddings etc were used for actual tonnage.

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, Purchase of products that contain recycled materials. Electronic Communications and web postings have been instituted for staff, faculty and students. Online forms, rolled paper towels, preventative maintenance, double sided copies, reuseable inter office envelopes, Toner, Printer Cartridges. Materials Exchange: Used Book Buy back, Auctions, Sales to the Public, Non- Porfit Donations, computer recycling excluding monitors Recycling: Office Paper & Cardboard, and scrap metal. Composting: Xeriscaping/Grasscycling, on-site Composting and self-haul green waste. Special Waste: Scrap Metal and wood

22

2007

waste. C&D. The district recieved a 175 million dollar grant for new building contruction and renovation of old. Work began in the 06 calender year. As a result, C&D is significantly higher than previous years. For contract approval, contractors are required to minimize landfill waste and recycle whenever possible. Language was added to the contracts requiring them to recycle and provide evidence to the district. Copies of C&D bill of ladings are on file.

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?

Project duties are assigned to a full time employee along with regular employees in various job assignments. No other staff or funds have been allocated to the District recycling program. See Miscellaneous section for further comments. A recycling coordinator has been identified.

Programs

Program Name	Existing	Planned/Expanding	Tons
Business Source Reduction	X		62.5000
Material Exchange	X		9.8800
Beverage Containers		X	0.0000
Cardboard	X		4.5000
Glass		X	0.0000
Office Paper (mixed)	X		16.7000
Scrap Metal	X		16.0000
Special Collection Events		X	0.0000
Xeriscaping, grasscycling	X		87.7800
On-site composting/mulching	X		20.0000
Scrap Metal	X		21.0000
Wood waste	X		18.0000
Concrete/asphalt/rubble (C&D)	X		100.0000

356.36 tons diverted, see page 21

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

23



**State Agency Reporting Center: Waste Management Annual Report
2008 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 3,000
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	2,100	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	900	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	3,000	
Export To Excel		Count: 2

Annual Per Capita Disposal	
Employees	
Total Number of Employees: 3,000	
Non-Employee Population	
Total Number of Non-employees: 33,000	
Non-employee Population Type: Students	
Disposal	
Total amount Disposed: 606.40 tons	

No diversion information
is reported by district.

24

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):	1.10	1.10	0.10	0.10



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.

A proactive program to divert used equipment that is still servicable and salable, has been implemented to divert waste from land fills to other acceptable means. In addition, construction waste is being diverted from landfills to recycling sites. The wastes stream has not changes since we submitted our IWMP. LBCC is continuously working to improve on a program to track and collect cardboard, office materials, toner & printer cartridges, furniture, biomass and construction related waste.

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.

Contractors are required to bid jobs specifications with mandatory recycling of debris whenever possible. Electronic inventory systems have been established to itemize property sold, auctioned and given away. The systems are continuously evaluated for improvement.

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

Contractors are required to bid jobs specifications with mandatory recycling of debris whenever possible. Electronic inventory systems have been established to itemize property sold, auctioned and given away. The systems are continuously evaluated for improvement. SA Recycling was contracted with to recycle large quantities of ferrous and non-ferrous metals generated from renovations and renovations.

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

Source Reduction: Business Source Reduction: Purchase of products that contain recycled materials. Electronic Communications and web postings have been instituted for staff, faculty and students. Online forms, rolled paper towels, preventative maintenance, double sided copies, reuseable inter office envelopes, toner, Printer Cartridges. A paperless system has been implemented for student registration and files are now being stored electronically. Materials Exchange: Used Book Buy back, Auctions, Sales to the Public, Non- Profit Donations, computer recycling excluding monitors Recycling: Office paper & cardboard, plastic bottles and cans, scrap metal, and toner cartridges. Composting: Xeriscaping/Grasscycling, on-site Composting and self-haul green waste. Special Waste: Scrap Metal and wood waste. C&D. The district recieved a 175 million dollar grant for new building construction and renovation of old. Work began in the 06 calender year. As a result, C&D is significantly higher than previous years. For contract approval, contractors are required to minimize landfill waste and recycle whenever possible. Language was added to the contracts requiring them to recycle and provide evidence to the district. Copies of C&D bill of ladings are on file. Wastes previously being disposed of as hazardous are now being recycled whenever possible. This includes, batteries, oil waste and automotive fluids.

25

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?

Project duties are assigned to a full time employee along with regular employees in various job assignments. Students Assistants are used to assist in the collection of recyclable materials. The California Conservation Corps is used to collect paper, cardboard, bottles and can on campus. No other staff or funds have been allocated to the District recycling program. See Miscellaneous section for further comments. A recycling coordinator has been identified.

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.)

Weights are gathered from the IWMB tables and from the Districts contracted waste management services, recycling companies and in-house extrapolation for acreage, receipts, manifest, bill of laddings etc were used for actual tonnage.

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 are Faculty, Staff, Classified personnel and students who receive compensation from the district for work performed in any capacity including full and part time employment. The number of employees was obtained from the Human Resources Department and cross referenced with the payroll office.

Programs

Program Name	Existing Planned/Expanding
Business Source Reduction	X
Material Exchange	X
Beverage Containers	X
Cardboard	X
Glass	X
Newspaper	X
Office Paper (white)	X
Office Paper (mixed)	X
Plastics	X
Scrap Metal	X
Special Collection Events	X
Xeriscaping, grasscycling	X
Tires	X
Scrap Metal	X
Wood waste	X
Concrete/asphalt/rubble (C&D)	X
Rendering	X

No tonnage amounts of diversion are reported by the district.

26

2008

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

27



State Agency Reporting Center: Waste Management Annual Report
2009 SARC Annual Report: Long Beach City College

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

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

Physical Address

4901 E. Carson Street
 Long Beach, CA 90808

CalRecycle Representative

Joyce Faidley
jfaidley@itservices.network
 x

Total Number of Employees including Facilities: 2,700

Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	1,900	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	800	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	2,700	
Export To Excel		Count: 2

Annual Per Capita Disposal

Employees

Total Number of Employees: 2,700

Non-Employee Population

Total Number of Non-employees: 27,000

Non-employee Population Type: Students

Disposal

Total amount Disposed: 562.00 tons

28

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):	1.10	1.10	0.10	0.11



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.

The district recieved a 175 million dollar grant for new building construction and renovation of old. Work began in the 06 calender year. As a result, C&D is significantly higher than previous years. For contract approval, contractors are required to minimize landfill waste and recycle whenever possible. Language was added to the contracts requiring them to recycle and provide evidence to the district. Copies of C&D bill of ladings are on file. Wastes previosly being disposed of as hazardous are now being recycled whenever possible. A system of checks and balance on the contractors to ensure compliance with the contract agreement that they are diverting C & D waste whenever possible. Access to and obtaining the information is difficult and time consuming.

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.

The waste has decreased as a result of our efforts to find methods to recycle materials and are in line with our expectations. The waste reduction is consistant with the education taking place on campus and our efforts to

29

2009

expand and provide collection locations on our campuses. The reduction of staff and students due to the states financial crisis has also been a contributing factor in our reduction. We expect to see greater reductions in the following years as bond related construction tapers off on the campuses.

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

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).

We added more collection locations for paper, plastic, and metals. We began a green waste recycling campaign midyear with our operations department. We expect to see significant greenwaste reductions next year. We have engaged the assistance of the California COnservations Corps in our recycling efforts. The CCC comes to each campus weekly and picks up plastic, paper, glass and bottles wastes.

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 tonnage report is provided by our waste hauler that included all of our waste accounts for our roll off bins. Dumpster bins were deteremined based on a average weight per cubic yard of debri provided by our waste hauler. This is the same manner that has been used to determine waste tonnage in the past.

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.

The number of employees is obtained from our Human Resources Department and cross referenced with our payroll Department. This is the same method of determining the number of employees for the previous reporting year.

(30)

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.

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.

Our student population was determined by obtaining the number of full time equivalent students from our Admissions and records Department for the entire Academic year. This is the same method used in previous years.

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.)

Our per capita has been reduced from the previous year.

Additional information you wish to provide in your annual report.

The District is still undergoing many Bond construction projects that are generating C&D waste. Although the district is requiring the contractors to recycle debris whenever possible, we expect our waste to be reduced as construction tapers off. On 09, the district demolished two buildings at the PCC campus and is building a 5 story parking structure on teh LAC campus contribution to our C&D wastes.

Programs

Program Name	Existing Planned/Expanding	
Business Source Reduction	X	X
Material Exchange	X	X
Beverage Containers	X	
Cardboard	X	
Glass	X	
Newspaper	X	
Office Paper (white)	X	
Office Paper (mixed)	X	

No tonnage amounts of diversion are reported by the district.

31

2009

Plastics	X	}	No tonnage amounts of diversion are reported by the district.
Scrap Metal	X		
Special Collection Events	X		
Xeriscaping, grasscycling	X		
On-site composting/mulching	X		
Commercial pickup of compostables	X		
Tires	X		
White/brown goods	X		
Scrap Metal	X		
Wood waste	X		
Concrete/asphalt/rubble (C&D)	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

Conditions of Use | Privacy Policy

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

32



**State Agency Reporting Center: Waste Management Annual Report
2010 SARC Annual Report: Long Beach City College**

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

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

Physical Address
4901 E. Carson Street
Long Beach, CA 90808

CalRecycle Representative
Joyce Faidley
jfaidley@itservices.network
x

Total Number of Employees including Facilities: 2,700
Recycling Coordinator: Brendan Hayes bhayes@lbcc.edu (562) 938-4797

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
Liberal Arts Campus	1,900	4901 E. Carson Long Beach, CA 92808
Pacific Coast Campus	800	1305 E. Pacific Coast Hwy Long Beach, CA 90808
Total Employees in Facilities:	2,700	
Export To Excel		Count: 2

Annual Per Capita Disposal
<p>Employees</p> <p>Total Number of Employees: 2,700</p> <p>Non-Employee Population</p> <p>Total Number of Non-employees: 27,000</p> <p>Non-employee Population Type: Students</p> <p>Disposal</p> <p>Total amount Disposed: 565.60 tons</p>

33

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):	1.10	1.10	0.10	0.11



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?

Toiletries waste, paper towels, construction relate, non recycleable waste from events, including food wrappers, napkins. The district is conducting new building contruction and renovations of old. Work began in the 06 calender year. As a result, C&D is significantly higher than previous years. For contract approval, contractors are required to minimize landfill waste and recycle whenever possible. Contractors are required to recycle 50 percent of the C&D related wastes. Languange was added to the contracts requiring them to recycle and provide evidence to the district. Copies of C&D bill of ladings are on file. Wastes previosly being disposed of as hazardous are now being recycled whenever possible. A system of checks and balence on the contractors to ensure compliance with the contract agreement that they are diverting C & D waste whenever possible. Most recycle centers do not want want too or will not accept these items

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.)

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

34

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

A tonnage report is provided by our waste hauler that included all of our waste accounts for our roll off bins. Dumpster bins were determined based on a average weight per cubic yard of debri provided by our waste hauler. This is the same manner that has been used to determine waste tonnage in the past.

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.

The number of employees is obtained from our Human Resources Department and cross referenced with our payroll Department. This is the same method of determining the number of employees for the previous reporting year.

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.

35

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

Our student population was determined by obtaining the number of full time equivalent students from our Admissions and records Department for the entire Academic year. This is the same method used in previous years.

Additional information you wish to provide in your annual report.

Programs

Program Name	Existing Planned/Expanding
Business Source Reduction	X
Material Exchange	X
Beverage Containers	X
Cardboard	X
Glass	X
Newspaper	X
Office Paper (white)	X
Office Paper (mixed)	X
Plastics	X
Scrap Metal	X
Special Collection Events	X
Xeriscaping, grasscycling	X
On-site composting/mulching	X
Commercial pickup of compostables	X
Sludge (sewage/industrial)	X
Tires	X
Scrap Metal	X
Concrete/asphalt/rubble (C&D)	X

No tonnage amounts of diversion are reported by the district.

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

36

Tab 5

AAA

- About Us
- Residents
- Businesses
- Solid Waste & Recycling
- Wastewater & Sewer Systems
- Education
- Environment

Search LACSD

Homepage > Solid Waste & Landfills > Solid Waste Facilities > Tipping Fees for Solid Waste & Recyclables

E-mail Print

Navigation

- Landfills
- Materials Recovery & Transfer Stations
- Recycle Centers
- Recycling Contact Information
- Refuse to Energy Facilities
- Energy Recovery Facilities
- Operating Hours & Holiday Schedule
- Tipping Fees for Solid Waste & Recyclables
- Landfill Information
- Soils Acceptance Program
- Greenwaste Load Requirements
- Credit Application
- Post Closure Activities

For More Information

Sanitation Districts of Los Angeles County
Public Information

1955 Workman Mill Road
P.O. Box 4998
Whittier, CA 90607-4998

(562) 908-4288 ext. 2301
info@lacsd.org

9 miles from LBCCD

Tipping Fees for Solid Waste and Recyclables

Payment at the scales must be in cash, credit card (MC, American Express, & Discover only), debit card, or by pre-arranged credit. No checks are accepted. All rates, excluding greenwaste rates, include state, county and appropriate local fees and taxes.

[Click here to download Rate Sheet effective August 1, 2015](#)

	RATES Effective August 1, 2015
MATERIALS RECOVERY FACILITIES (MRF)	
Puente Hills Materials Recovery Facility (PHMRF), Whittier ⁽¹⁾	
Municipal Solid and Inert Waste	\$49.25 per ton
Hard-to-Handle, Bulky Items	\$59.25 per ton
Minimum Charge (Municipal Solid and Inert Waste)	\$41.86 per load
Minimum Charge (Hard-to-Handle)	\$51.86 per load
Segregated Uncontaminated Green Waste (1-ton minimum charge)	\$39.50 per ton
Pull-Offs	\$40.00 each
Additional Fees: Uncovered Loads Capable of Producing Litter Surcharge (\$4.40 minimum)	\$4.40 per ton
Safety Vests are required at this facility and available at the Scale House at a cost of \$4.50 per vest.	
Downey Area Recycling and Transfer Facility (DART), Downey ⁽¹⁾	
Municipal Solid and Inert Waste	\$53.64 per ton
Hard-to-Handle Bulky Items	\$63.64 per ton
Minimum Charge (Municipal Solid and Inert Waste)	\$45.59 per load
Minimum Charge (Hard-to-Handle)	\$55.59 per load
Segregated Uncontaminated Green Waste (1-ton minimum charge)	\$41.50 per ton
Pull-Offs	\$40.00 each
Additional Fees: Uncovered Loads Capable of Producing Litter Surcharge (\$4.40 minimum)	\$4.40 per ton
Safety Vests are required at this facility and available at the Scale House at a cost of \$4.50 per vest.	
South Gate Transfer Station, South Gate ⁽¹⁾	
Municipal Solid and Inert Waste	\$53.91 per ton
Hard-to-Handle Bulky Items	\$63.91 per ton
Minimum Charge (Municipal Solid and Inert Waste)	\$45.82 per load
Minimum Charge (Hard-to-Handle)	\$55.82 per load
Pull-Offs	\$40.00 each
Additional Fees: Uncovered Loads Capable of Producing Litter Surcharge (\$4.40 minimum)	\$4.40 per ton
RECYCLABLES RATES PAID BY DISTRICTS (0.25 ton minimum) The recyclables listed below are accepted at PHMRF and DART. South Gate Transfer Station accepts only Mixed Rigid Plastics	
Cardboard	\$82.00 per ton
Any type of paper	\$54.17 per ton
Mixed Rigid Plastics (such as children's toys, buckets, car bumpers, etc.)	\$75.00 per ton
Mixed recyclables (recycle content of at least 85%) ⁽⁸⁾	\$27.43 per ton
Mixed recyclables (recycle content of at least 75%) ⁽⁸⁾	\$25.37 per ton
REFUSE-TO-ENERGY FACILITIES	
Commerce Refuse-to-Energy Facility (CREF), Commerce ⁽⁵⁾	
Refuse (minimum charge - \$40.00 per load)	\$61.00 per ton
High Energy Refuse ⁽⁶⁾ (minimum charge - \$40.00 per load)	\$46.00 per ton
Certified Destruction	\$120.00 per load plus \$130.00 per ton, or \$40.00 minimum
USDA Regulated Waste ⁽⁷⁾	

Source:

http://www.lacsd.org/solidwaste/swfacilities/solid_waste_disposal_and_recyclables_rates... 8/12/2015

Tab 6

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

FILED / ENDORSED
MAY 29 2008
Christa Beebout
By Christa Beebout, Deputy Clerk

SUPERIOR COURT OF CALIFORNIA
COUNTY OF SACRAMENTO

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

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
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

RELIEF

The petition is granted. Counsel for petitioners is directed to prepare a proposed judgment and proposed writ of mandate consistent with this ruling, serve it on counsel for respondent for approval as to form, and then submit it to the court pursuant to rule 3.1312 of the California Rules of Court.

Dated: May 29, 2008



Lloyd G. Connelly

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
P.O.Box 944255
Sacramento, CA 94244

Camille Shelton
980 Ninth Street # 300
Sacramento, CA 95814

Jack C Woodside
P.O.Box 944255
Sacramento, CA 94244

Lisa Rose
Santa Monica Community College Dist.
1900 Pico Blvd
Santa Monica

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.

CLERK'S CERTIFICATE OF SERVICE BY MAIL

Page: 1

12

Tab 7

Long Beach City College												
Fiscal Year	Dates	Calendar Year	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 % If "YES", unlimited off.savings = 100% If "NO", limited off.savings = (E / D)	State-wide Average Landfill Fee (Per Ton)	Offsetting Savings	
					C = A + B	D = A / C	Percentage				I = A * G * H	
2000-01	7/1/00 - 12/31/00	2000**	Tab 4, page 3	116.00	339.50	455.50	25.47%	25.00%	NO	98.15%	\$ 36.39	(4,143)
	1/1/01 - 6/30/01	2001	Tab 4, page 3	116.00	339.50	455.50	25.47%	25.00%	NO	98.15%	\$ 36.39	(4,143)
												<u>(8,286)</u>
2001-02	7/1/01 - 12/31/01	2001	Tab 4, page 3	116.00	339.50	455.50	25.47%	25.00%	NO	98.15%	\$ 36.39	(4,143)
	1/1/02 - 6/30/02	2002	Tab 4, page 6	164.70	351.50	516.20	31.91%	50.00%	YES	100.00%	\$ 36.17	(5,957)
												<u>(10,100)</u>
2002-03	7/1/02 - 12/31/02	2002	Tab 4, page 6	164.70	351.50	516.20	31.91%	50.00%	YES	100.00%	\$ 36.17	(5,957)
	1/1/03 - 6/30/03	2003	Tab 4, page 9	164.85	357.35	522.20	31.57%	50.00%	YES	100.00%	\$ 36.83	(6,071)
												<u>(12,028)</u>
2003-04	7/1/03 - 12/31/03	2003	Tab 4, page 9	164.85	357.35	522.20	31.57%	50.00%	YES	100.00%	\$ 36.83	(6,071)
	1/1/04 - 6/30/04	2004	Tab 4, page 12	2,476.20	211.65	2,687.85	92.13%	50.00%	NO	54.27%	\$ 38.42	(51,630)
												<u>(57,701)</u>
2004-05	7/1/04 - 12/31/04	2004	Tab 4, page 12	2,476.20	211.65	2,687.85	92.13%	50.00%	NO	54.27%	\$ 38.42	(51,630)
	1/1/05 - 6/30/05	2005	Tab 4, page 15	196.90	190.05	386.95	50.89%	50.00%	NO	98.25%	\$ 39.00	(7,545)
												<u>(59,175)</u>
2005-06	7/1/05 - 12/31/05	2005	Tab 4, page 15	196.90	190.05	386.95	50.89%	50.00%	NO	98.25%	\$ 39.00	(7,545)
	1/1/06 - 6/30/06	2006	Tab 4, page 18	304.90	198.65	503.55	60.55%	50.00%	NO	82.58%	\$ 46.00	(11,582)
												<u>(19,127)</u>
2006-07	7/1/06 - 12/31/06	2006	Tab 4, page 18	304.90	198.65	503.55	60.55%	50.00%	NO	82.58%	\$ 46.00	(11,582)
	1/1/07 - 6/30/07	2007	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 48.00	(8,237)
												<u>(19,819)</u>
2007-08	7/1/07 - 12/31/07	2007	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 48.00	(8,237)
	1/1/08 - 6/30/08	2008 *	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 51.00	(8,752)
												<u>(16,989)</u>
2008-09	7/1/08 - 12/31/08	2008 *	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 51.00	(8,752)
	1/1/09 - 6/30/09	2009 *	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 55.00	(9,438)
												<u>(18,190)</u>
2009-10	7/1/09 - 12/31/09	2009 *	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 55.00	(9,438)
	1/1/10 - 6/30/10	2010 *	Tab 4, page 21	178.20	165.05	343.25	51.92%	50.00%	NO	96.30%	\$ 56.00	(9,610)
												<u>(19,048)</u>
2010-11	7/1/10 - 10/07/10	2010 *	Tab 4, page 21	89.10	82.53	171.63	51.92%	50.00%	NO	96.30%	\$ 56.00	(4,805) 3 months of diversion
												<u>(4,805)</u>
												<u>\$ (245,268)</u>

* 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.

** For 2000, the district's annual report submitted to CalRecycle states "No Facilities exist for this Agency" and there is no tonnage information provided. However, we know that the district was diverting solid waste because the district claimed reimbursement for diversion activities under the component of contract services on 10/23/2000 and 12/13/2000. Therefore, in lieu of the diversion percentage for 2000, we will use the 2001 diversion percentage, as submitted by the district.

Tab 8

Kurokawa, Lisa

From: Kurokawa, Lisa
Sent: Monday, May 05, 2014 4:57 PM
To: 'agabel@lbcc.edu'
Cc: 'twootton@lbcc.edu'; 'jthompson@lbcc.edu'
Subject: Adjustment to Long Beach CCD's Integrated Waste Management claims for FY 2000-01 through FY 2010-11
Attachments: Offsetting Savings Calculation.xlsx; Narrative of Finding.pdf; Waste Management Annual Report of Diversion.pdf; September 10, 2008 Final Staff Analysis.pdf; Amended Parameters and Guidelines.pdf; Fiscal Analysis.pdf

Ms. Gabel,

My name is Lisa Kurokawa and I'm an Audit Manager with the State Controller's Office, Division of Audits, Mandated Cost Claim Bureau. The reason I am contacting you is because the State Controller's Office will be adjusting Long Beach CCD's Integrated Waste Management (IWM) claims for FY 2000-01 through FY 2010-11 by \$180,333. The district contracted with SixTen and Associates to prepare these claims. I have included Mr. Tim Wootton, Director of District Facilities, on this email because he is the most familiar with the district's diversion activities (recycling, composting, and source reduction).

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 \$245,268. 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 \$279,043 for the IWM Program. However, because of the offsetting savings adjustment, we have found that \$98,710 is allowable and \$180,333 is unallowable (please see the attached "Fiscal Analysis" for a summary of the claimed, allowable, and

unallowable costs by fiscal year). The State has made no payment to the district; therefore, the State will pay the district \$98,710 contingent upon available appropriations.

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)

I will attach the IWM mandated cost 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, we would be OK with coming down (from Sacramento) as well.

If we don't hear back from the district by **Friday, May 16, 2014**, we will assume that the district has no questions regarding this adjustment and we will proceed with processing a letter report explaining the reason for the 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

CONFIDENTIALITY NOTICE: This communication with its contents as well as any attachments may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

Tab 9

Kurokawa, Lisa

From: Bob Rapoza <brapoza@lbcc.edu>
Sent: Wednesday, May 14, 2014 1:32 PM
To: Kurokawa, Lisa; Ann-Marie Gabel
Cc: Timothy Wootton; John Thompson; 'Kbpsixten@aol.com' (Kbpsixten@aol.com)
Subject: RE: Adjustment to Long Beach CCD's Integrated Waste Management claims for FY 2000-01 through FY 2010-11

Hello Ms. Kurokawa,

I'm the District's Internal Audit Manager and Ms. Gabel has asked me to respond to this inquiry. We have reviewed the supporting documentation and at this time, we have no questions for you regarding the reduction. As such, we don't feel there is a need for a conference call and are fine with you proceeding as planned.

Thank you for the detailed information and we will review the report when it is completed. Please include me in future correspondence regarding this Mandate.

Sincerely,

Robert Rapoza
Internal Audit Manager
Long Beach City College
(562) 938-4698 Direct Line
brapoza@lbcc.edu
(562) 429-0278 Fax

From: LKurokawa@sco.ca.gov [mailto:LKurokawa@sco.ca.gov]
Sent: Monday, May 05, 2014 4:57 PM
To: Ann-Marie Gabel
Cc: Timothy Wootton; John Thompson
Subject: Adjustment to Long Beach CCD's Integrated Waste Management claims for FY 2000-01 through FY 2010-11

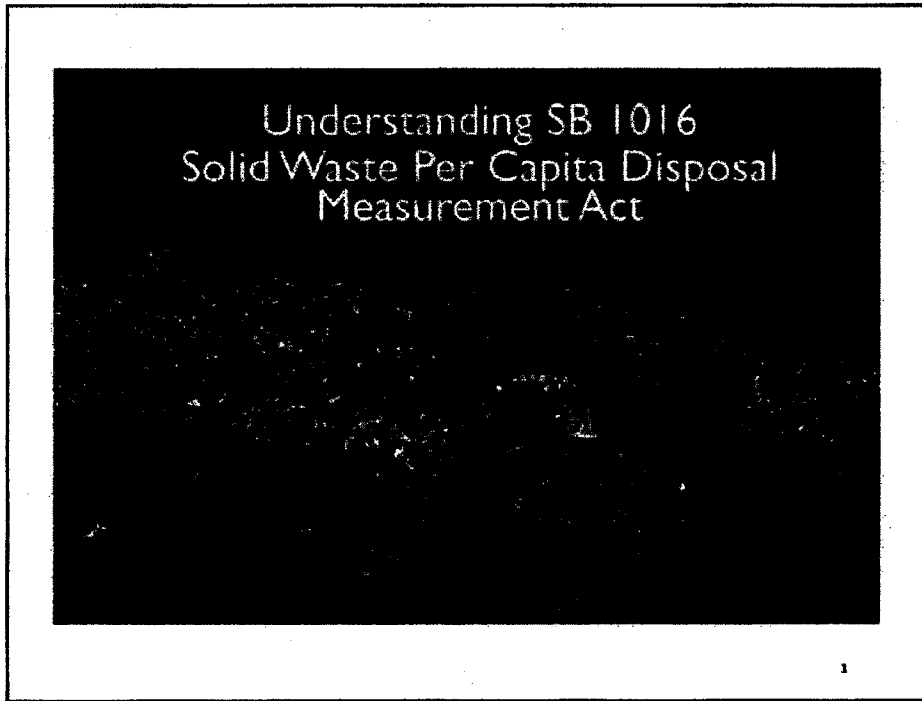
Ms. Gabel,

My name is Lisa Kurokawa and I'm an Audit Manager with the State Controller's Office, Division of Audits, Mandated Cost Claim Bureau. The reason I am contacting you is because the State Controller's Office will be adjusting Long Beach CCD's Integrated Waste Management (IWM) claims for FY 2000-01 through FY 2010-11 by \$180,333. The district contracted with SixTen and Associates to prepare these claims. I have included Mr. Tim Wootton, Director of District Facilities, on this email because he is the most familiar with the district's diversion activities (recycling, composting, and source reduction).

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 \$245,268. 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

Tab 10



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

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

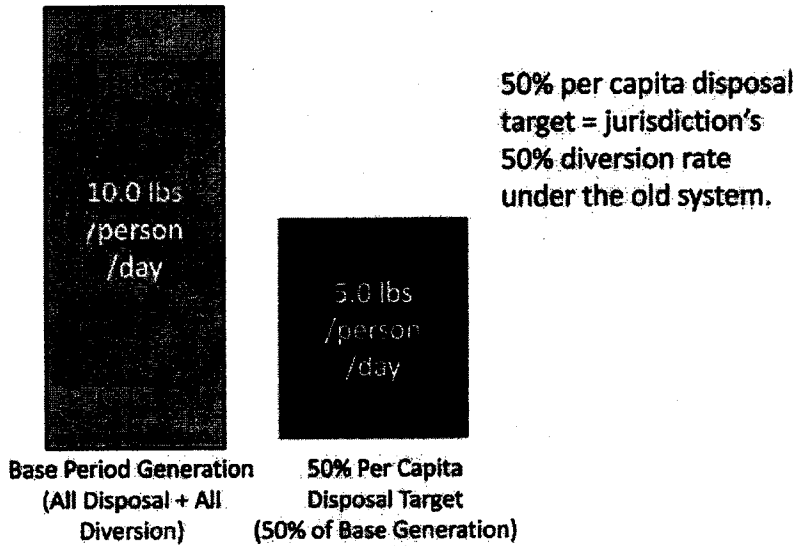
Under the old system, [click] if a jurisdiction *diverted* 50 percent of its waste or MORE, and it was fully implementing its recycling and related programs, then it had met its mandate and was moving in the right direction.

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!



50% Equivalent Per Capita Disposal Target



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

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 11

Long Beach Community College District
 764/99 INTEGRATED WASTE MANAGEMENT
 2000-2001
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
10/23/2000	64.35	Steven's Tree Experts	Contractor	\$100.00	\$6,435.00	Diverting solid waste from landfill disposal or transformation facilities - source reduction	Maintenance of Approved Level of Reduction
12/18/2000	38.35	Steven's Tree Experts	Contractor	\$100.00	\$3,835.00	Diverting solid waste from landfill disposal or transformation facilities - source reduction	Maintenance of Approved Level of Reduction
1/17/2001	9.75	Steven's Tree Experts	Contractor	\$100.00	\$975.00	Diverting solid waste from landfill disposal or transformation facilities - source reduction	Maintenance of Approved Level of Reduction
2/6/2001	83.25	Steven's Tree Experts	Contractor	\$100.00	\$8,325.00	Diverting solid waste from landfill disposal or transformation facilities - source reduction	Maintenance of Approved Level of Reduction
3/30/2001	54.25	Steven's Tree Experts	Contractor	\$100.00	\$5,425.00	Diverting solid waste from landfill disposal or transformation facilities - source reduction	Maintenance of Approved Level of Reduction
	249.95	Steven's Tree Experts Total			\$24,995.00		
	249.95	Grand Total			\$24,995.00		

See
 Exhibit D,
 page
 228 of 300

= \$10,270 incurred and claimed
 in calendar year 2000.

Tab 12



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.

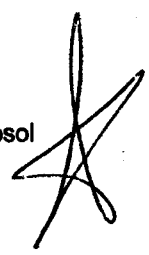
- ➔ Beverage containers
- ➔ Glass Plastics (#3-7)
- ➔ Carpet
- ➔ Cardboard
- ➔ Newspaper
- ➔ Office paper (white)
- ➔ Office paper (mixed)
- ➔ Confidential shredded paper
- ➔ Copier/toner cartridges
- ➔ Scrap metal
- ➔ Wood waste
- ➔ Textiles
- ➔ Ash Sludge (sewage/industrial)
- ➔ Tires
- ➔ White goods
- ➔ 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.

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

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

4

Tab 13



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



ARNOLD SCHWARZENEGGER
GOVERNOR

1001 I STREET, SACRAMENTO, CALIFORNIA 95814 • P.O. BOX 4025, SACRAMENTO, CALIFORNIA 95812-4025
(916) 341-6000 • WWW.CIWMB.CA.GOV

MARGO REID BROWN
CHAIR
MBROWN@CIWMB.CA.GOV
(916) 341-6051

SHEILA JAMES KUEHL
SKUEHL@CIWMB.CA.GOV
(916) 341-6039

JOHN LAIRD
JLAIRD@CIWMB.CA.GOV
(916) 341-6010

CAROLE MIGDEN
CMIGDEN@CIWMB.CA.GOV
(916) 341-6024

ROSALIE MULÉ
RMULE@CIWMB.CA.GOV
(916) 341-6016



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

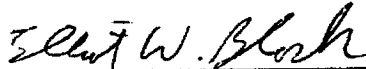
reasonable costs for the programs implemented, particularly when compared to other similar costs from other claimants. While the CIWMB understands that a more detailed level of claim review will occur at a later date, we still believe that the Commission should not include claims that are inaccurate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

PROOF OF SERVICE

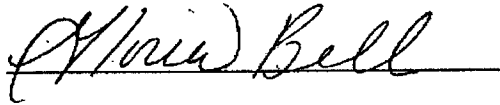
**Development Of Revised Statewide Cost Estimate
Integrated Waste Management Board 05-PGA-16**

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
1430 N Street, Suite 5602
Sacramento, CA 95814

Steve Shields
Shields Consulting Group, Inc.
1536 36th Street
Sacramento, CA 95816

Robert Miyashiro
Education Mandated Cost Network
1121 L Street, Suite 1060
Sacramento, CA 95814

Harmeet Barkschat
Mandate Resource Services
5325 Elkhorn Blvd., #307
Sacramento, CA 95842

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

Allan Burdick
MAXIMUS
4320 Auburn Blvd., Suite 2000
Sacramento, CA 95841

Steve Smith
Steve Smith Enterprises, Inc.
2200 Sunrise Blvd., Suite 220
Sacramento, CA 95670

Keith B. Petersen
SixTen & Associates
3841 North Freeway Blvd., Suite 170
Sacramento, CA 95834



Beth Hunter
Centration, Inc.
8570 Utica Ave., Suite 100
Rancho Cucamonga, CA 91730

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

Cheryl Miller
CLM Financial Consultants, Inc.
1241 North Fairvale Avenue
Covina, CA 91722

Donna Ferebee
Department of Finance
915 L Street, 11th Floor
Sacramento, CA 95814

Erik Skinner
California Community Colleges
Chancellor's Office (G-01)
1102 Q Street, Suite 300
Sacramento, CA 95814-6549

Ginny Brummels
State Controller's Office (B-08)
Division of Accounting & Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Sandy Reynolds
Reynolds Consulting Group
P.O. Box 894059
Temecula, CA 92589

Jeannie Oropeza
Department of Finance
Education Systems Unit
915 L Street, 7th Floor
Sacramento, CA 95814

Douglas R. Brinkley
State Center Community College District
1525 EAST Weldon
Fresno, CA 93704-6398

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
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)

U

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)

8

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)

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
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)

(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	
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	



13

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

14



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	



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	
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	\$ 786.02	\$ 1,150.21	\$ 2,781.25	\$ 4,308.80	\$ 4,621.11	\$ 7,326.42	\$ 14,085.05	
Redwoods CCD	\$ 42,561.02	\$ 13,087.03	\$ 10,123.50	\$ 10,595.20	\$ 8,517.17	\$ 9,900.12	\$ 20,711.81	
College of the Redwoods	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



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	
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



100

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	\$ 10,404.08

8

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

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

88

23

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 Siskiyou	\$ 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

Tab 14

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]

[REDACTED]

*

Regards,

Debra Kustic



California Department of Resources Recycling and Recovery

debra.kustic@calrecycle.ca.gov

Phone: 916-341-6207

Fax: 916-319-8112

Tab 15

Lanfill Disposal Fees

Tuesday, March 12, 2013

3:12 PM

Subject	Lanfill Disposal Fees
From	Kustic, Debra
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 September 1, 2015, I served the:

SCO Comments

Incorrect Reduction Claim

Integrated Waste Management, 14-0007-I-09

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

Public Contract Code Section 12167 and 12167.1

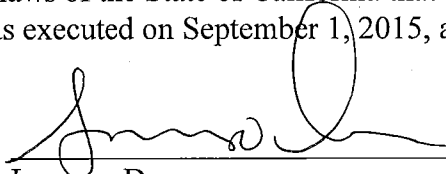
Statutes 1992, Chapter 1116 (AB 3521); Statutes 1999, Chapter 764 (AB 75)

Fiscal Years: 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, and 2010-2011 .

Long Beach 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 September 1, 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: 8/11/15

Claim Number: 14-0007-I-09

Matter: Integrated Waste Management

Claimant: Long Beach 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.)

Socorro Aquino, *State Controller's Office*

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

Phone: (916) 322-7522

SAquino@sco.ca.gov

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Eric Feller, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

eric.feller@csm.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Ann-Marie Gabel, *Long Beach Community College District*

4901 East Carson Street, Long Beach, CA 90808

Phone: (562) 938-4406

agabel@lbcc.edu

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

susan.geanacou@dof.ca.gov

Ed Hanson, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

ed.hanson@dof.ca.gov

Paul Jacobs, Fiscal & Policy Analyst, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8329

Paul.Jacobs@lao.ca.gov

Jill Kanemasu, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-9891

jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*

Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0256

JLal@sco.ca.gov

Yazmin Meza, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

Yazmin.meza@dof.ca.gov

Robert Miyashiro, *Education Mandated Cost Network*

1121 L Street, Suite 1060, Sacramento, CA 95814

Phone: (916) 446-7517

robertm@sscal.com

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

Christian Osmena, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

christian.osmena@dof.ca.gov

Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*

2488 Historic Decatur Road, Suite 200, San Diego, CA 92106

Phone: (619) 232-3122

apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*

Claimant Representative

P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093

kbsixten@aol.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*

P.O. Box 894059, Temecula, CA 92589

Phone: (951) 303-3034
sandrareynolds_30@msn.com

David Scribner, *Max8550*
2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670
Phone: (916) 852-8970
dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-5849
jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0254
DSpeciale@sco.ca.gov