

COMMISSION ON STATE MANDATES

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August 20, 2009

Mr. Allan Burdick
MAXIMUS Financial Services
3130 Kilgore Road, Suite 400
Rancho Cordova, CA 95670

And Interested Parties and Affected State Agencies (See Enclosed Mailing List)

RE: Draft Staff Analysis, Proposed Statewide Cost Estimate, and Hearing Date
California Fire Incident Reporting System Manual (CFIRS),
CSM-4419/00-TC-02
The New California Fire Incident Reporting System Manual – Version 1.0/
July 1990
San Ramon Valley Fire Protection District & City of Newport Beach, Claimants

Dear Mr. Burdick:

The draft staff analysis and proposed statewide cost estimate for this matter are enclosed for your review and comment.

Written Comments

Any party or interested person may file written comments on the draft staff analysis and proposed statewide cost estimate **Thursday, September 10, 2009**. You are advised that comments filed with the Commission are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. (Cal. Code Regs., tit. 2, § 1181.2.) If you would like to request an extension of time to file comments, please refer to section 1183.01, subdivision (c)(1), of the Commission's regulations.

Hearing

This test claim is set for hearing on **Friday, September 25, 2009**, 9:30 a.m., in Room 447 of the State Capitol, Sacramento, California. The final staff analysis will be issued on or about September 11, 2009. This matter is proposed for the Consent Calendar. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01, subdivision (c)(2), of the Commission's regulations.

Please contact Nancy Patton at (916) 323-8217 if you have questions.

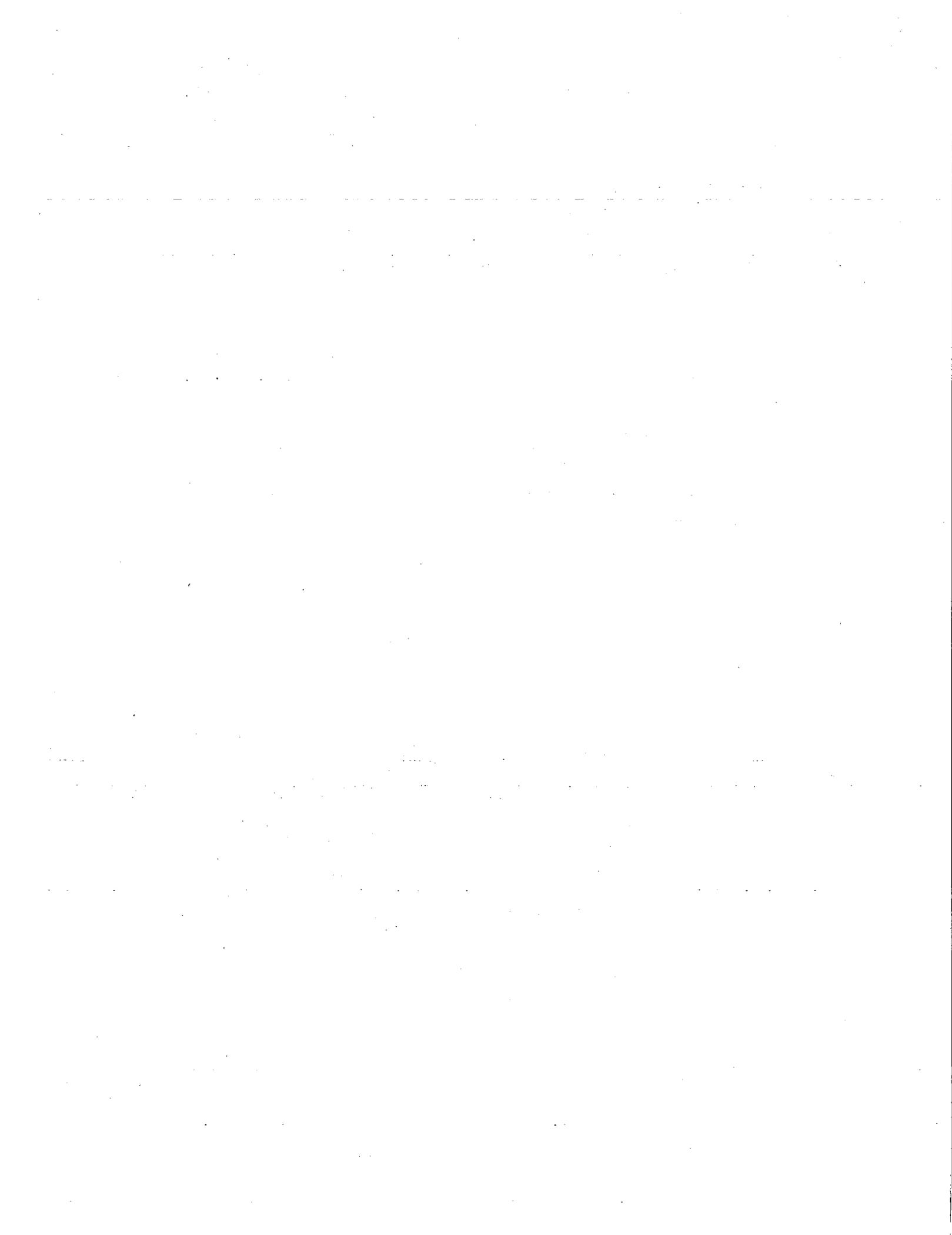
Sincerely,

A handwritten signature in cursive script that reads "Paula Higashi".

PAULA HIGASHI
Executive Director

Enclosures

j:mandates/4000/4419/corres/scedsatrans



ITEM ____
DRAFT STAFF ANALYSIS
STATEWIDE COST ESTIMATE

The New California Fire Incident Reporting System Manual – Version 1.0/July 1990

California Fire Incident Reporting System (CFIRS)
CSM-4419/00-TC-02

San Ramon Valley Fire Protection District and City of Newport Beach, Claimants

EXECUTIVE SUMMARY

The proposed statewide cost estimate includes two fiscal years for a total of \$219,628 for the *California Fire Incident Reporting System (CFIRS)* program. Following is a breakdown of estimated total costs per fiscal year:

Fiscal Year	Number of Claims Filed with SCO	Estimated Cost
1990-1991	3	\$85,888
1991-1992	3	\$133,740
TOTAL	6	\$219,628

Summary of the Mandate

All fire protection agencies in California have had a duty since January 1, 1974, to report “information and data to the State Fire Marshal relating to each fire” in their jurisdiction pursuant to Health and Safety Code section 13110.5, in the form, time and manner prescribed by the State Fire Marshal. The State Fire Marshal issued a manual and reporting forms in 1974 entitled the “California Fire Incident Reporting System” (CFIRS). The approved test claim regulation involves how cities, counties and fire districts implement this fire reporting system.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California Fire Incident Reporting System (CFIRS)* program (4419/00-TC-02). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514, by requiring the local implementation of a computerized version of CFIRS, with submission of forms by diskette or magnetic tape for a two-year period as follows:

- Claimants who incurred actual costs for implementing the new computerized CFIRS format from July 1, 1990 (the beginning of the reimbursement period), to June 30, 1992 (the date of the letter from the State Fire Marshal stating that computerized filing was no longer required), are eligible for one-time costs for acquiring and implementing any necessary hardware and software.

Statewide Cost Estimate

Staff reviewed the claims data submitted by four cities and one fire district and compiled by the SCO. The actual claims data showed that six claims were filed for fiscal years 1990-1991 and 1991-1992 for a total of \$219,628.¹ Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*
2. *Non-claiming local agencies did not file claims during the two-year reimbursement period because: (1) they did not incur more than \$1000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*
3. *The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the SCO may reduce any reimbursement claim for this program.*

Methodology

Fiscal Years 1990-1991 through 1991-1992

The proposed statewide cost estimate for fiscal years 1990-1991 and 1991-1992 was developed by totaling the six unaudited actual reimbursement claims filed with the SCO for these years. No projections for future fiscal years were included because reimbursement for this program ended on June 30, 1992. The proposed statewide cost estimate includes two fiscal years for a total of \$219,628.

Staff Recommendation

Staff recommends that the Commission adopt the proposed statewide cost estimate of **\$219,628** for costs incurred in complying with the *California Fire Incident Reporting System (CFIRS)* program.

¹ Claims data reported as of August 18, 2009.

STAFF ANALYSIS

Summary of the Mandate

All fire protection agencies in California have had a duty since January 1, 1974, to report "information and data to the State Fire Marshal relating to each fire" in their jurisdiction pursuant to Health and Safety Code section 13110.5, in the form, time and manner prescribed by the State Fire Marshal. The State Fire Marshal issued a manual and reporting forms in 1974 entitled the "California Fire Incident Reporting System" (CFIRS). The approved test claim regulation involves how cities, counties and fire districts implement this fire reporting system.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California Fire Incident Reporting System (CFIRS)* program (4419/00-TC-02). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514, by requiring the local implementation of a computerized version of CFIRS, with submission of forms by diskette or magnetic tape as follows:

- Claimants who incurred actual costs for implementing the new computerized CFIRS format from July 1, 1990 (the beginning of the reimbursement period), to June 30, 1992 (the date of the letter from the State Fire Marshal stating that computerized filing was no longer required), are eligible for one-time costs for acquiring and implementing any necessary hardware and software.

The claimant filed the test claim on December 31, 1991, and an amendment to the test claim on July 17, 2000. The Commission adopted a Statement of Decision on December 4, 2006, and the parameters and guidelines on August 1, 2008.² Eligible claimants were required to file initial reimbursement claims with the State Controller's Office (SCO) by February 1, 2009, and late claims by February 1, 2010.

Reimbursable Activities

A. One-Time Activities from July 1, 1990 through June 29, 1992:

1. Purchase of necessary computer hardware to implement the CFIRS program per the 1990 version of the CFIRS manual.
2. Purchase and/or development of computer software or conversion of existing computer software necessary to implement the CFIRS program per the 1990 version of the CFIRS manual.
3. Installation and/or implementation of necessary computer hardware and/or software.
4. Creation of back-up copy(ies) of necessary computer software.
5. Training on utilization of necessary computer hardware and/or software for each employee. (One-time per employee.)
6. Training on the submittal of reports via the necessary computer hardware and/or software for each employee. (One-time per employee.)

² Exhibit A, parameters and guidelines.

Statewide Cost Estimate

Staff reviewed the claims data submitted by four cities and one fire district and compiled by the SCO. The actual claims data showed that six claims were filed for fiscal years 1990-1991 and 1991-1992 for a total of \$219,628.³ Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*

Only four cities and one fire protection agency in California filed six reimbursement claims for this program. Thus, if reimbursement claims are filed by any of the remaining cities, fire protection agencies, or counties, the amount of reimbursement claims may exceed the statewide cost estimate. For this program, late claims may be filed until February 2010.

However, under this program, reimbursement is only authorized for those claimants that set up the new fire reporting system between 1990 and 1992. And, the State Fire Marshall no longer requires this type of reporting. It is unlikely that further claims will be filed.

2. *Non-claiming local agencies did not file claims during the two-year reimbursement period because: (1) they did not incur more than \$1000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*

Reimbursement for this program is limited to one-time activities during a two-year period. Therefore, many eligible claimants may not have incurred the minimum threshold of \$1,000 to file reimbursement claims. In addition, because the claiming period goes back to 1990-1992, some claimants may not have retained the appropriate documentation to support a reimbursement claim.

3. *The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the SCO may reduce any reimbursement claim for this program.*

If the SCO audits this program and deems any reimbursement claim to be excessive or unreasonable, it may be reduced.

Methodology

Fiscal Years 1990-1991 through 1991-1992

The proposed statewide cost estimate for fiscal years 1990-1991-1991-1992 was developed by totaling the six unaudited actual reimbursement claims filed with the SCO for these years.

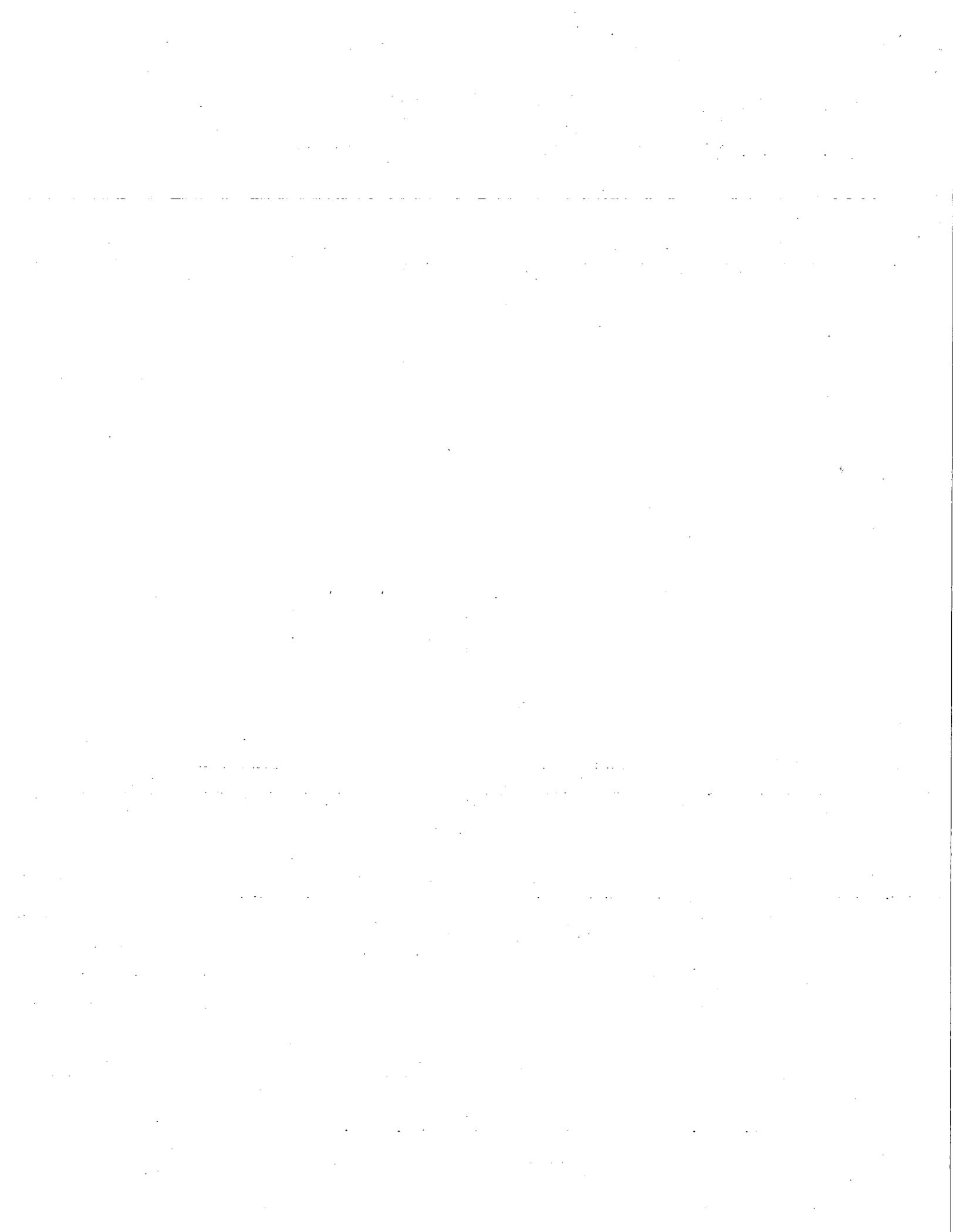
No projections for future fiscal years were included because reimbursement for this program ended on June 30, 1992. The proposed statewide cost estimate includes two fiscal years for a total of \$219,628. Following is a breakdown of the estimated total costs per fiscal year:

Fiscal Year	Number of Claims Filed with SCO	Estimated Cost
1990-1991	3	\$85,888
1991-1992	3	\$133,740
TOTAL	6	\$219,628

³ Exhibit B, claims data reported as of August 18, 2009.

Staff Recommendation

Staff recommends that the Commission adopt the proposed statewide cost estimate of **\$219,628** for costs incurred in complying with the *California Fire Incident Reporting System (CFIRS)* program.



Adopted: August 1, 2008

PARAMETERS AND GUIDELINES

The New California Fire Incident Reporting System Manual – Version 1.0/July 1990

California Fire Incident Reporting System (CFIRS)
CSM-4419/00-TC-02

I. SUMMARY OF THE MANDATE

All fire protection agencies in California have had a duty since January 1, 1974, to report “information and data to the State Fire Marshal relating to each fire” in their jurisdiction pursuant to Health and Safety Code section 13110.5, in the form, time and manner prescribed by the State Fire Marshal. The State Fire Marshal issued a manual and reporting forms in 1974 entitled the “California Fire Incident Reporting System” (CFIRS). This test claim, as amended, alleged that a 1987 amendment to the Health and Safety Code, and the 1990 edition of the CFIRS manual, imposed a reimbursable state-mandated program.

The Commission on State Mandates (Commission) adopted a Statement of Decision on December 4, 2006, concluding that the New California Fire Incident Reporting System Manual (Version 1.0, July 1990), mandated a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution, and imposed costs mandated by the state pursuant to Government Code section 17514, by requiring the local implementation of a computerized version of CFIRS, with submission of forms by diskette or magnetic tape.

- Claimants who incurred actual costs for implementing the new computerized CFIRS format from July 1, 1990 (the beginning of the reimbursement period), to June 30, 1992 (the date of the letter from the State Fire Marshal stating that computerized filing was no longer required), are eligible for one-time costs for acquiring and implementing any necessary hardware and software.

The Commission concluded that Health and Safety Code section 13110.5, as amended by Statutes 1987, chapter 345, does not impose a new program or higher level of service within the meaning of article XIII B, section 6 of the California Constitution. Because fire incident reporting was required by prior law, the Commission found that the 1990 CFIRS manual and related reporting forms do not mandate a new program or higher level of service for ongoing reporting of fire or other incidents, other than as described above.

II. ELIGIBLE CLAIMANTS

Any county, city, city and county, or fire district that incurred increased costs as a result of this reimbursable state-mandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

The test claim for this mandate was filed by the original test claimant, San Ramon Valley Fire Protection District, on December 31, 1991. When the test claim was filed, Government Code

section 17757 stated that “[a] test claim shall be submitted on or before December 31 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.” Therefore, the period of reimbursement begins July 1, 1990.

On June 30, 1992, a letter was issued by the State Fire Marshal stating that, effective immediately, fire incident reports may be submitted by hardcopy rather than diskette or tape. This letter rescinded the mandate. Therefore, the period of reimbursement is through June 29, 1992.

Actual costs for one fiscal year shall be included in each claim. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets and declarations. Declarations must include a certification or declaration stating, “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Time study usage is subject to the review and audit conducted by the State Controller’s Office.

For each eligible claimant, the following activities are eligible for reimbursement, when the activities were conducted and/or costs were incurred from July 1, 1990 through June 29, 1992:

A. One-Time Activities from July 1, 1990 through June 29, 1992:

1. Purchase of necessary computer hardware to implement the CFIRS program per the 1990 version of the CFIRS manual.
2. Purchase and/or development of computer software or conversion of existing computer software necessary to implement the CFIRS program per the 1990 version of the CFIRS manual.
3. Installation and/or implementation of necessary computer hardware and/or software.
4. Creation of back-up copy(ies) of necessary computer software.
5. Training on utilization of necessary computer hardware and/or software for each employee. (One-time per employee.)
6. Training on the submittal of reports via the necessary computer hardware and/or software for each employee. (One-time per employee.)

V. **CLAIM PREPARATION AND SUBMISSION**

Each of the following cost elements must be identified for the reimbursable activities identified in Section IV of this document. Each reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be

claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate) of the training session, dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1., Salaries and Benefits, and A.2., Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3., Contracted Services.

B. Indirect Cost Rates

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

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter¹ is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsetting revenues the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any federal, state or non-local source shall be identified and deducted from this claim.

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of local agencies to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

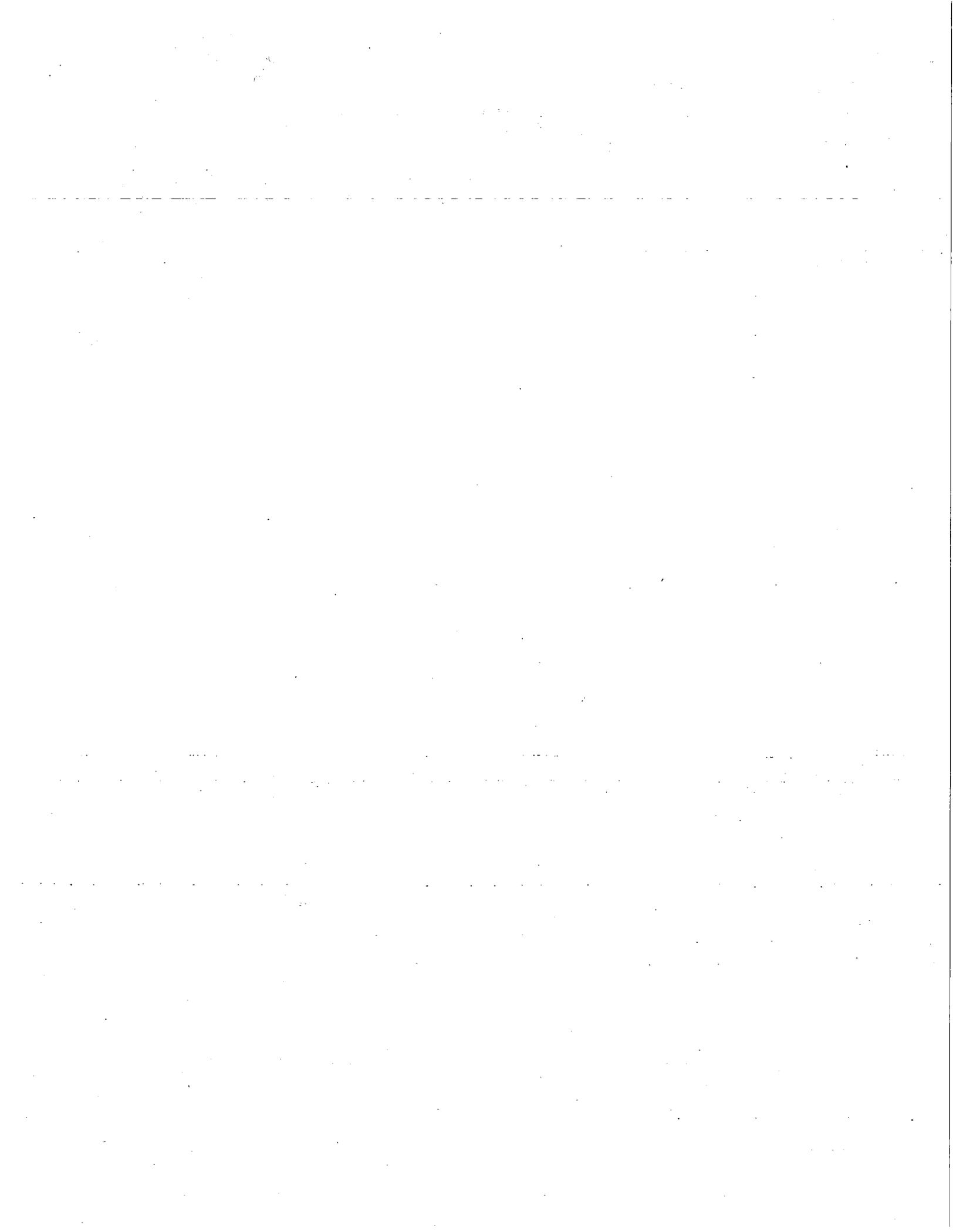
Exhibit B

State Controller's Office

Claiming Data

August 18, 2009

PROGRAM NAME	FISCAL YEAR	PAYEE NAME	CLAIMED AMOUNT
288 CA FIRE INC RPT SYS - CFIRS	1991 1992	9830586 CITY OF NEWPORT BEACH	34,520
288 CA FIRE INC RPT SYS - CFIRS	1991 1992	9831748 CITY OF ROSEVILLE	46,689
288 CA FIRE INC RPT SYS - CFIRS	1991 1992	9836761 CITY OF SAN BERNARDINO	52,531
288 CA FIRE INC RPT SYS - CFIRS	1990 1991	704009 EL MEDIO FIRE PROT DIST	4,320
288 CA FIRE INC RPT SYS - CFIRS	1990 1991	9819272 CITY OF EL SEGUNDO	33,830
288 CA FIRE INC RPT SYS - CFIRS	1990 1991	9836761 CITY OF SAN BERNARDINO	47,738



Commission on State Mandates

Original List Date: 1/31/1997
Last Updated: 8/10/2009
List Print Date: 08/20/2009
Claim Number: 4419
Issue: CFIRS Manual

Agenda Mailing List

TO ALL PARTIES AND INTERESTED PARTIES:

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, § 1181.2.)

Ms. Bonnie Ter Keurst County of San Bernardino Office of the Auditor/Controller-Recorder 222 West Hospitality Lane San Bernardino, CA 92415-0018	Tel: (909) 386-8850 Fax: (909) 386-8830
Ms. Hasmik Yaghobyan County of Los Angeles Auditor-Controller's Office 500 W. Temple Street, Room 603 Los Angeles, CA 90012	Tel: (213) 893-0792 Fax: (213) 617-8106
Mr. Steve Shields Shields Consulting Group, Inc. 1536 36th Street Sacramento, CA 95816	Tel: (916) 454-7310 Fax: (916) 454-7312
Ms. Annette Chinn Cost Recovery Systems, Inc. 705-2 East Bidwell Street, #294 Folsom, CA 95630	Tel: (916) 939-7901 Fax: (916) 939-7801
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	Fax:	(916) 485-0111
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Ms. Ginny Brummels State Controller's Office (B-08) Division of Accounting & Reporting 3301 C Street, Suite 500 Sacramento, CA 95816	Tel:	(916) 324-0256
	Fax:	(916) 323-6527
Ms. Harmeet Barkschat Mandate Resource Services, LLC 5325 Elkhorn Blvd. #307 Sacramento, CA 95842	Tel:	(916) 727-1350
	Fax:	(916) 727-1734