

ITEM 8

INCORRECT REDUCTION CLAIM

DRAFT PROPOSED DECISION

Government Code Sections 3540-3549.9

Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213

Collective Bargaining and Collective Bargaining Agreement Disclosure

Fiscal Years 2001-2002 2002-2003, and 2003-2004

08-4425-I-16

Los Rios Community College District, Claimant

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SixTen and Associates Mandate Reimbursement Services

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February 4, 2009

RECEIVED

FEB 05 2009

**COMMISSION ON
STATE MANDATES**

Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

RE: Collective Bargaining
Fiscal Years: 2001-02 through 2003-04
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Los Rios Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Jon Sharpe, Deputy Chancellor
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825-3981

Thank you.

Sincerely,



Keith B. Petersen

COMMISSION ON STATE MANDATES

1. INCORRECT REDUCTION CLAIM TITLE

961/75 Collective Bargaining

For CSM Use Only

Filing Date:

2. CLAIMANT INFORMATION

Los Rios Community College District

Jon Sharpe
Deputy Chancellor
1919 Spanos Court
Sacramento, CA 95825-3981
Voice: 916-568-3058
Fax: 916-568-3078
E-Mail: SharpeJ@losrios.edu

3. CLAIMANT REPRESENTATIVE INFORMATION

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

Keith B. Petersen, President
SixTen and Associates
3841 North Freeway Blvd., Suite 170
Sacramento, CA 95834
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IRC #:

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Statutes of 1975, Chapter 961
Statutes of 1991, Chapter 1213

5. AMOUNT OF INCORRECT REDUCTION

| <u>Fiscal Year</u> | <u>Amount of Reduction</u> |
|--------------------|----------------------------|
| 2001-02 | \$214,875 |
| 2002-03 | \$31,870 |
| 2003-04 | \$40,150 |
| TOTAL: | \$286,895 |

6. NOTICE OF INTENT TO CONSOLIDATE

Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.


Sections 7-11 are attached as follows:

| | |
|----------------------------------|------------------|
| 7. Written Detailed Narrative: | Pages 1 to 16 |
| 8. "Results of review" letters | Exhibit <u>A</u> |
| 9. Parameters and Guidelines: | Exhibit <u>B</u> |
| 10. Claiming Instructions: | Exhibit <u>C</u> |
| 11. SCO Audit Report: | Exhibit <u>D</u> |
| 12. Annual Reimbursement Claims: | Exhibit <u>E</u> |

13. CLAIM CERTIFICATION

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

Jon Sharpe
Deputy Chancellor


Signature

1/29/09
Date

1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 3841 North Freeway Blvd., Suite 170
5 Sacramento, California 95834
6 Voice: (916) 565-6104
7 Fax: (916) 564-6103
8 E-mail: Kbpsixten@aol.com

9 BEFORE THE
10 COMMISSION ON STATE MANDATES
11 STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF:)

No. CSM _____

) Chapter 961, Statutes of 1975
) Chapter 1213, Statutes of 1991

17 **LOS RIOS**

) **Collective Bargaining**

19 **Community College District**

) Annual Reimbursement Claims:

21 Claimant.)

) Fiscal Year 2001-02

) Fiscal Year 2002-03

) Fiscal Year 2003-04

25 _____)
26 INCORRECT REDUCTION CLAIM FILING

27 PART I. AUTHORITY FOR THE CLAIM

28 The Commission on State Mandates has the authority pursuant to Government
29 Code Section 17551(d) " . . . to hear and decide upon a claim by a local agency or
30 school district, filed on or after January 1, 1985, that the Controller has incorrectly
31 reduced payments to the local agency or school district pursuant to paragraph (2) of
32 subdivision (d) of Section 17561." Los Rios Community College District (hereafter
33 "District" or "Claimant") is a school district as defined in Government Code Section

Incorrect Reduction Claim of Los Rios Community College District
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1 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an incorrect
2 reduction claim with the Commission.

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
4 requires incorrect reduction claims to be filed no later than three years following the
5 date of the Controller's remittance advice notifying the claimant of a reduction. A
6 Controller's audit report dated December 12, 2007, has been issued. The audit report
7 constitutes a demand for repayment and adjudication of the claim. On December 30,
8 2007, the Controller issued three "results of review" letters reporting the audit results for
9 the FY 2001-02, FY 2002-03, and FY 2003-04 claims, demanding payment of amounts
10 due to the state. Copies of the Controller's letters are attached as Exhibit "A."

11 There is no alternative dispute resolution process available from the Controller's
12 office. The audit report states that an Incorrect Reduction Claim should be filed with the
13 Commission if the claimant disagrees with the findings.

14 PART II. SUMMARY OF THE CLAIM

15 The Controller conducted a field audit of the District's annual reimbursement
16 claims for the District's actual costs of complying with the legislatively mandated
17 Collective Bargaining mandate (Chapter 961, Statutes of 1975; Chapter 1213, Statutes
18 of 1991) for the period July 1, 2001 through June 30, 2004. As a result of the audit, the

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

"'School district' means any school district, community college district, or county
superintendent of schools."

Incorrect Reduction Claim of Los Rios Community College District
961/75 Collective Bargaining

1 Controller determined that \$286,895 of the claimed costs were unallowable:

| 2 | <u>Fiscal</u> | <u>Amount</u> | <u>Audit</u> | <u>SCO</u> | <u>Amount Due</u> |
|---|---------------|------------------|-------------------|-----------------|-------------------------------|
| 3 | <u>Year</u> | <u>Claimed</u> | <u>Adjustment</u> | <u>Payments</u> | <u><State> District</u> |
| 4 | | | | | |
| 5 | 2001-02 | \$600,681 | \$214,875 | \$463,425 | <\$77,619> |
| 6 | 2002-03 | \$219,995 | \$31,870 | \$219,995 | <\$31,870> |
| 7 | 2003-04 | <u>\$159,733</u> | <u>\$40,150</u> | <u>\$0</u> | <u>\$119,583</u> |
| 8 | Totals | \$980,409 | \$286,895 | \$683,420 | \$10,094 |

9 Since the District has been paid \$683,420 for these claims, the audit report concludes
10 that the amount of \$10,094 is due to the District.

11 PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

12 The District has not filed any previous incorrect reduction claims for this mandate
13 program. The District is not aware of any other incorrect reduction claims having been
14 adjudicated on the specific issues or subject matter raised by this incorrect reduction
15 claim.

16 PART IV. BASIS FOR REIMBURSEMENT

17 1. Mandate Legislation

18 Chapter 961, Statutes of 1975 (the "Rodda Act") established Chapter 10.7,
19 Division 4, of Title 1 of the Government Code (commencing with Section 3540), and
20 repealed Article 5, Chapter 1, of Division 10 of the Education Code (the "Winton Act").
21 The Rodda Act established the Public Employees Relations Board (PERB) and required
22 public school employers to meet and negotiate with their employees regarding terms
23 and conditions of employment, including wages and hours of employment. The

Incorrect Reduction Claim of Los Rios Community College District
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1 provisions relating to the creation, certain duties of, and appropriations for the Public
2 Employment Relations Board were operative on January 1, 1976. The provisions
3 relating to employees' organizational rights, the representative rights of employee
4 organizations, the recognition of exclusive representatives, and related procedures
5 were operative on April 1 and July 1, 1976.

6 Chapter 1213, Statutes of 1991, added Government Code section 3547.5, which
7 requires school districts to publicly disclose major provisions of a collective bargaining
8 agreement after negotiations but before the agreement becomes binding.

9 2. Test Claim

10 The State Board of Control, the predecessor agency to the Commission on State
11 Mandates, determined that the Rodda Act constituted a reimbursable state mandate at
12 its meeting of July 17, 1978. It found that public school employees had new duties, not
13 previously required by the Winton Act, to meet and negotiate in good faith for binding
14 contracts with employee group representatives. Subsequent action of the Board of
15 Control recognized that compliance with the regulations of the Public Employment
16 Relations Board is included within the scope of the mandate to the extent that the
17 regulations implement the provisions of the Rodda Act and its amendments.

18 On March 26, 1998, the Commission on State Mandates determined that
19 Chapter 1213, Statutes of 1991, resulted in a new program or higher level of service by
20 requiring school districts to publicly disclose major provisions of a collective bargaining
21 agreement after negotiations and before the agreement becomes binding.

Incorrect Reduction Claim of Los Rios Community College District
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1 3. Parameters and Guidelines

2 On October 22, 1980, the original parameters and guidelines for Collective
3 Bargaining were adopted. Those parameters and guidelines were amended seven
4 times between August 19, 1981, and July 22, 1983. The parameters and guidelines for
5 Collective Bargaining Agreement Disclosure were adopted on August 20, 1998, and
6 consolidated with the Collective Bargaining parameters and guidelines. The
7 consolidated parameters and guidelines were effective on January 28, 2000. This is
8 believed to be the version extant at the time the claims that are the subject of this
9 incorrect reduction claim were filed. A copy of those parameters and guidelines is
10 attached as Exhibit "B."

11 4. Claiming Instructions

12 The Controller has periodically issued or revised claiming instructions for the
13 Collective Bargaining mandate program. The statements of reimbursable components
14 in the claiming instructions, for the purposes and scope of this incorrect reduction claim,
15 have been consistent with the parameters and guidelines. The September 2003
16 claiming instructions are believed to be substantially similar to the version extant at the
17 time the claims that are the subject of this incorrect reduction claim were filed. A copy of
18 the September 2003 revision of the claiming instructions is attached as Exhibit "C."
19 However, because the Controller's claim forms and instructions have not been adopted
20 as regulations, they have no force of law and have no effect on the outcome of this
21 incorrect reduction claim.

1 PART V. STATE CONTROLLER CLAIM ADJUDICATION

2 The Controller conducted an audit of the District's annual reimbursement claims
3 for fiscal years 2001-02, 2002-03, and 2003-04. The final audit report, dated December
4 12, 2007, concluded that 29% of the District's costs claimed were unallowable. A copy
5 of the final audit report is attached as Exhibit "D."

6 PART VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

7 The Controller transmitted a copy of its draft audit report by letter dated
8 November 21, 2007. The District objected to the proposed adjustments set forth in the
9 draft audit report by letter dated December 10, 2007. A copy of this letter is included in
10 Exhibit "D," the final audit report. The Controller then issued its final audit report without
11 material change to the adjustments as stated in the draft audit report.

12 PART VII. STATEMENT OF THE ISSUES

13 **Finding 1: Unallowable Salaries, Benefits, and Related Indirect Costs Claimed**

14 The District does not dispute the Controller's adjustments in Finding 1.

15 **Finding 2 - Unallowable Contract Services Costs Claimed**

16 The final audit report concludes that the District claimed unallowable contracted
17 services costs of \$168,334 for FY 2001-02. The total includes three adjustments to the
18 amounts claimed:

- 19 - \$27,260 of grievance adjudication costs claimed were disallowed "that
20 were not collective-bargaining related." However, grievances are
21 adjudicated in accordance with procedures bargained for and guaranteed

**Incorrect Reduction Claim of Los Rios Community College District
961/75 Collective Bargaining**

1 by the collective bargaining agreement. Therefore, the grievance
2 procedures themselves are contractual rights, and any adjudication in
3 accordance with these procedures is a result of collective bargaining,
4 regardless of the underlying complaint. The audit report provides no
5 information on why these specific costs should be excluded from the
6 claim.

7 - \$5,112 of "overstated" grievance arbitration costs claimed were disallowed
8 because the District "claimed 100% rather than 50% of the costs." The
9 District does not dispute this finding.

10 - \$135,962 for a reclassification study was disallowed because the cost was
11 "incurred in the prior fiscal year." The District does not dispute this finding.

12 **Finding 3 - Unallowable Indirect Costs**

13 The final audit report concludes that the "district claimed unallowable indirect
14 costs totaling \$82,858 for the audit period." \$10,871 of this amount resulted from the
15 unallowable salaries and benefits in Finding 1, and the remaining \$71,987 is attributed
16 to the fact that the indirect cost rates claimed were not federally approved. The final
17 audit report states:

18 The district developed indirect cost rate proposals (IRCPs) based on an Office of
19 Management and Budget (OMB) Circular A-21 methodology. However, the
20 district did not obtain federal approval for its IRCPs. Therefore, we calculated
21 indirect cost rates using the alternative methodology (FAM-29C) allowed by the
22 SCO's claiming instructions. The calculated FAM-29C indirect cost rates did not
23 support the rated claimed.

24 Both the District's method and the Controller's FAM-29C method utilize the same

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1 source document, the CCFS-311 annual financial and budget report required by the
2 State. The difference in the claimed and audited methods is the determination of which
3 of those cost elements are direct costs and which are indirect costs. Indeed, federally
4 "approved" rates, which the Controller will accept without further action, are "negotiated"
5 rates calculated by the District and submitted for approval, indicating that the process is
6 not an exact science, but a determination of the relevance and reasonableness of the
7 costs allocation assumptions made for the method used.

8 In fact, the District did obtain federal approval for an indirect cost rate of 30%
9 beginning with fiscal year 2005-06. This rate is less than one percentage point different
10 from the claimed rates in all three fiscal years, which indicates that the claimed rates
11 are reasonable. Conversely, the FAM-29C rates calculated by the Controller are almost
12 half of the federally approved rate.

13 Regulatory Requirements

14 The Controller insists that the rate be calculated according to the claiming
15 instructions. Neither state law nor the parameters and guidelines make compliance with
16 the Controller's claiming instructions a condition of reimbursement. The District utilized
17 the CCSF-311 classification of accounts which is more rational and consistent than the
18 Controller's evolving formula. In the audit report, the Controller asserts that because the
19 claiming instructions are "consistent" with the parameters and guidelines for several
20 other mandate programs, the claiming instructions thereby become authoritative criteria
21 for this mandate program. Since the Controller's claiming instructions were never

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1 adopted as law, or regulations pursuant to the Administrative Procedure Act, the
2 claiming instructions are a statement of the Controller's interpretation and not law.

3 Unreasonable or Excessive

4 Government Code Section 17561(d)(2) requires the Controller to pay claims,
5 provided that the Controller may audit the records of any school district to verify the
6 actual amount of the mandated costs, and may reduce any claim that the Controller
7 determines is excessive or unreasonable. The Controller is authorized to reduce a claim
8 only if it determines the claim to be excessive or unreasonable. The audit did not
9 determine that the District's rate was excessive or unreasonable, just that it wasn't
10 federally approved. In rebuttal, the final audit report states:

11 The district did not obtain federal approval of its ICRPs. The SCO calculated
12 indirect cost rates using the alternate methodology identified in the its [*sic*]
13 claiming instructions. The alternate methodology indirect cost rates did not
14 support the rates that the district claimed; thus, the rates claimed were
15 excessive.

16 This statement simply asserts that because the District's method was not federally
17 approved, and the result did not match the Controller's own preferred calculation, then it
18 must be excessive. This is a restatement of the Controller's conclusion, and cannot be
19 the basis for a finding.

20 Controller's Authority to Audit

21 According to Government Code Section 17561(d)(2), the Controller is authorized
22 to reduce a claim only if it determines the claim to be excessive or unreasonable. The
23 final audit report claims that its authority to reduce mandate reimbursement claims

Incorrect Reduction Claim of Los Rios Community College District
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1 exceeds this limitation, and cites Government Code Section 12410 in support of the
2 contention. However, Section 12410 enumerates the general duties of the Controller,
3 while Section 17561 establishes the guidelines specific to mandate reimbursements.
4 The fact that the Controller has the authority to audit state payments does not negate
5 the expressly stated standards for mandate reimbursement audits under Government
6 Code Section 17561(d)(2).

7 The District has computed its indirect cost rate utilizing cost accounting principles
8 from the Office of Management and Budget Circular A-21, and the audit report has
9 disallowed it without a determination of whether the product of the District's calculation
10 would, or would not, be excessive, unreasonable, or inconsistent with cost accounting
11 principles.

12 **Statute of Limitations for Audit**

| | | |
|----|-------------------|--|
| 13 | January 5, 2005 | FY 2003-04 claim filed by the District |
| 14 | December 8, 2005 | Entrance Conference conducted for all three fiscal years |
| 15 | December 8, 2007 | FY 2003-04 statute of limitations for audit completion expires |
| 16 | December 12, 2007 | Final audit report issued |

17 This issue is not an audit finding of the Controller. The District asserts that the
18 FY 2003-04 claim was beyond the statute of limitations for an audit when the Controller
19 issued its audit report on December 12, 2007.

20 Statutory History

21 Prior to January 1, 1994, no statute specifically governed the statute of

Incorrect Reduction Claim of Los Rios Community College District
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1 limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906,
2 Section 2, operative January 1, 1994, added Government Code Section 17558.5 to
3 establish for the first time a specific statute of limitations for audit of mandate
4 reimbursement claims:

5 “(a) A reimbursement claim for actual costs filed by a local agency or school
6 district pursuant to this chapter is subject to audit by the Controller no later than
7 four years after the end of the calendar year in which the reimbursement claim is
8 filed or last amended. However, if no funds are appropriated for the program for
9 the fiscal year for which the claim is made, the time for the Controller to initiate
10 an audit shall commence to run from the date of initial payment of the claim.”

11 Thus, there are two standards. A funded claim is “subject to audit” for four years after
12 the end of the calendar year in which the claim was filed. An unfunded claim must have
13 its audit “initiated” within four years of first payment.

14 Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and
15 replaced Section 17558.5, changing only the length of the period of limitations:

16 “(a) A reimbursement claim for actual costs filed by a local agency or school
17 district pursuant to this chapter is subject to audit by the Controller no later than
18 two years after the end of the calendar year in which the reimbursement claim is
19 filed or last amended. However, if no funds are appropriated for the program for
20 the fiscal year for which the claim is made, the time for the Controller to initiate
21 an audit shall commence to run from the date of initial payment of the claim.”

22 Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003
23 amended Section 17558.5 to state:

24 “(a) A reimbursement claim for actual costs filed by a local agency or school
25 district pursuant to this chapter is subject to the initiation of an audit by the
26 Controller no later than three years after the ~~end of the calendar year in which~~
27 the date that the actual reimbursement claim is filed or last amended, whichever
28 is later. However, if no funds are appropriated or no payment is made to a
29 claimant for the program for the fiscal year for which the claim is made filed, the

Incorrect Reduction Claim of Los Rios Community College District
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1 time for the Controller to initiate an audit shall commence to run from the date of
2 initial payment of the claim.”

3 The FY 2001-02 and FY 2002-03 claims are subject to this amended version of
4 Section 17558.5. Since funds were appropriated for this mandate program, and
5 payment was made to the District, the second standard does not apply and the statute
6 of limitations begins to run when the reimbursement claim is filed. Therefore, these two
7 claims were subject to the initiation of an audit until January 15, 2006, and January 15,
8 2007, respectively. The District does not allege expiration of the statute of limitations for
9 these claims.

10 The amendment is also pertinent because it indicates that this is the first time
11 that the factual issue of the date the audit is “initiated” is introduced for mandate
12 programs for which funds are appropriated. Additionally, at the time the claim is filed it
13 is impossible for the claimant to know when the statute of limitations will expire, which is
14 contrary to the purpose of a statute of limitations. This amendment also allows the
15 Controller’s own unilateral delay, or failure to make payments from funds appropriated
16 for the purpose of paying the claims, to control the tolling of the statute of limitations,
17 which is contrary to the purpose of a statute of limitations.

18 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended
19 Section 17558.5 to state:

20 “(a) A reimbursement claim for actual costs filed by a local agency or school
21 district pursuant to this chapter is subject to the initiation of an audit by the
22 Controller no later than three years after the date that the actual reimbursement
23 claim is filed or last amended, whichever is later. However, if no funds are
24 appropriated or no payment is made to a claimant for the program for the fiscal

Incorrect Reduction Claim of Los Rios Community College District
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1 year for which the claim is filed, the time for the Controller to initiate an audit
2 shall commence to run from the date of initial payment of the claim. In any case,
3 an audit shall be completed not later than two years after the date that the audit
4 is commenced."

5 The FY 2003-04 claim is subject to this amended version of Section 17558.5. The
6 amendment is also pertinent because it indicates that this is the first time the Controller
7 audits may be completed at a time other than the stated period of limitations.

8 Completion of the Audit

9 The Controller's staff initially contacted the District by email and requested an
10 audit on November 09, 2005. The entrance conference occurred on December 8, 2005.
11 Therefore, regardless of which of these events "initiates" an audit, the audit of FY 2003-
12 04 cannot be valid if completed any later than December 8, 2007. The final audit report
13 was issued on December 12, 2007. The final audit report is the document that
14 completes the audit. If the audit report is not the action that completes the audit, then
15 the audit report is not a legally enforceable notice of findings or demand for payment
16 and there is no other document of record prior to the audit report that adjudicates the
17 results of the audit. The audit findings are therefore void for FY 2003-04.

18 **Duration of the Audit**

19 This issue is not an audit finding of the Controller. An exit conference was
20 conducted on May 9, 2006. The Controller claims that this meeting was instead a
21 "status meeting," but this difference was not made clear to District staff until the meeting
22 had already begun. No draft audit report was issued. A second exit conference was
23 conducted on November 16, 2007, a delay of 18 months. The result is that the

1 documentation the Controller expects to be readily available for audit was prepared in
2 the usual course of business as long as six years prior. After the passage of this much
3 time, the Controller's expectations as to the scope and availability of supporting
4 documentation were unreasonable and arbitrary.

5 Further, an auditor contacted the District on December 5, 2007 requesting the
6 District's response to the draft audit report, which was received on November 26, 2007.
7 When informed that the District would respond within 15 days of receipt, as required,
8 the auditor attempted to assert that the 15 days would run from November 21, 2007,
9 the date an email outlining the draft findings was transmitted to the District. It seems
10 that the Controller was aware that the statute of limitations would be exceeded and
11 attempted to inappropriately encourage the District to submit its response to the draft
12 audit report without the benefit of the full 15 days to which it was entitled.

13 PART VIII. RELIEF REQUESTED

14 The District filed its annual reimbursement claims within the time limits
15 prescribed by the Government Code. The amounts claimed by the District for
16 reimbursement of the costs of implementing the program imposed by Chapter 961,
17 Statutes of 1975 (the "Rodda Act"), and Chapter 10.7, Division 4, of Title 1 of the
18 Government Code (commencing with Section 3540), represent the actual costs incurred
19 by the District to carry out this program. These costs were properly claimed pursuant to
20 the Commission's parameters and guidelines. Reimbursement of these costs is
21 required under Article XIII B, Section 6 of the California Constitution. The Controller

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1 denied reimbursement without any basis in law or fact. The District has met its burden
2 of going forward on this claim by complying with the requirements of Section 1185, Title
3 2, California Code of Regulations. Because the Controller has enforced and is seeking
4 to enforce these adjustments without benefit of statute or regulation, the burden of
5 proof is now upon the Controller to establish a legal basis for its actions.

6 The District requests that the Commission make findings of fact and law on each
7 and every adjustment made by the Controller and each and every procedural and
8 jurisdictional issue raised in this claim, and order the Controller to correct its audit report
9 findings therefrom.


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Incorrect Reduction Claim of Los Rios Community College District
961/75 Collective Bargaining

PART IX. CERTIFICATION

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency that originated the document.

Executed on January 29, 2009 at Sacramento, California, by



Jon Sharpe, Deputy Chancellor
Los Rios Community College District
1919 Spanos Court
Sacramento, California 95825-3981
Voice: 916-568-3058
Fax: 916-568-3078
E-mail: SharpeJ@losrios.edu

APPOINTMENT OF REPRESENTATIVE

Los Rios Community College District appoints Keith B. Petersen, SixTen and Associates, as its representative for this Incorrect reduction claim.



Jon Sharpe, Deputy Chancellor
Los Rios Community College District

1/29/09

Date

Attachments:

- | | |
|-------------|--|
| Exhibit "A" | Controller's "results of review" letters dated December 30, 2007 |
| Exhibit "B" | Parameters and Guidelines as amended January 28, 2000 |
| Exhibit "C" | Controller's Claiming Instructions revised September 2003 |
| Exhibit "D" | Controller's Audit Report dated December 12, 2007 |
| Exhibit "E" | Annual Reimbursement Claims |



JOHN CHIANG
California State Controller
Division of Accounting and Reporting
DECEMBER 30, 2007

CC36050
00232
2007/12/30

BOARD OF TRUSTEES
LOS RIOS COMM COLL DIST
SACRAMENTO COUNTY
1919 SPANOS COURT
SACRAMENTO CA 95825

LRCCD

JAN 6 2 23
ACCTG OPS

DEAR CLAIMANT,

RE: COLLECTIVE BARGAINING (CC)

WE HAVE REVIEWED YOUR 2001/2002 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

| | |
|--------------------------------------|---------------------|
| AMOUNT CLAIMED | 600,681.00 |
| TOTAL ADJUSTMENTS (DETAILS BELOW) | - 214,875.00 |
| TOTAL PRIOR PAYMENTS (DETAILS BELOW) | -463,425.00 |
| AMOUNT DUE STATE | <u>\$ 77,619.00</u> |

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 77,619.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT GWENDOLYN L. CARLOS AT (916) 324-2341 OR IN WRITING AT THE ABOVE ADDRESS.

| | | |
|-----------------------|--------------|--------------|
| ADJUSTMENT TO CLAIM: | | |
| FIELD AUDIT FINDINGS | - 214,875.00 | - 214,875.00 |
| TOTAL ADJUSTMENTS | | |
| PRIOR PAYMENTS: | | |
| SCHEDULE NO. MA66030A | | |
| PAID 10-25-2006 | -463,425.00 | -463,425.00 |
| TOTAL PRIOR PAYMENTS | | |

SINCERELY,

Ginny Brummels
GINNY BRUMMELS, MANAGER

01-04-'08 11:10 FROM

T-468 P003/005 F-206



JOHN CHIANG
California State Controller
Division of Accounting and Reporting
DECEMBER 30, 2007

00252--
2007/12/30

BOARD OF TRUSTEES
LOS RIOS COMM COLL DIST
SACRAMENTO COUNTY
1919 SPANOS COURT
SACRAMENTO CA 95825

LROCD
JAN 07 2008
ACCTG OPS

DEAR CLAIMANT:

RE: COLLECTIVE BARGAINING (CC)

WE HAVE REVIEWED YOUR 2002/2003 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

| | | |
|--------------------------------------|----|------------------|
| AMOUNT CLAIMED | | 219,995.00 |
| TOTAL ADJUSTMENTS (DETAILS BELOW) | - | 31,870.00 |
| TOTAL PRIOR PAYMENTS (DETAILS BELOW) | | -219,995.00 |
| AMOUNT DUE STATE | \$ | <u>31,870.00</u> |

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 31,870.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT GWENDOLYN L. CARLOS AT (916) 324-2341 OR IN WRITING AT THE ABOVE ADDRESS.

| | | | |
|-----------------------|---|-------------|-------------|
| ADJUSTMENT TO CLAIM: | | | |
| FIELD AUDIT FINDINGS | - | 31,870.00 | |
| TOTAL ADJUSTMENTS | | | 31,870.00 |
| PRIOR PAYMENTS: | | | |
| SCHEDULE NO. MA62182A | | | |
| PAID 10-30-2006 | | -219,995.00 | |
| TOTAL PRIOR PAYMENTS | | | -219,995.00 |

SINCERELY,

Ginny Brummels
GINNY BRUMMELS, MANAGER

LOCAL REIMBURSEMENT SECTION
P.O. BOX 942850 SACRAMENTO, CA 94250-5875

01-04-'08 11:11 FROM-

T-468 P005/005 F-206



California State Controller
Division of Accounting and Reporting
DECEMBER 30, 2007

00232
2007/12/30

BOARD OF TRUSTEES
LOS RIOS COMM COLL DIST
SACRAMENTO COUNTY
1919 SPANOS COURT
SACRAMENTO CA 95825

LRCCD

JAN 03 2008
ACCIS OPS

DEAR CLAIMANT:

RE: COLLECTIVE BARGAINING (CC)

WE HAVE REVIEWED YOUR 2003/2004 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

| | | |
|----------------------|---|----------------------|
| AMOUNT CLAIMED | | 159,753.00 |
| ADJUSTMENT TO CLAIM: | | |
| FIELD AUDIT FINDINGS | - | 40,150.00 |
| TOTAL ADJUSTMENTS | - | <u>40,150.00</u> |
| AMOUNT DUE CLAIMANT | | <u>\$ 119,583.00</u> |

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT GWENDOLYN L. CARLOS AT (916) 324-2341 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. THE PAYMENT WILL BE FORTHCOMING WITHIN 30 DAYS.

SINCERELY,

Ginny Brummels
GINNY BRUMMELS, MANAGER

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE AMENDMENT TO PARAMETERS
AND GUIDELINES ON:

Statutes of 1975, Chapter 961 and
Statutes of 1991, Chapter 1213

Filed on March 4, 1999;

By Santa Ana Unified School District and
Stockton Unified School District,
Co-Claimants.

NO. CSM-98-4425-PGA-12

*Collective Bargaining/Collective Bargaining
Agreement Disclosure*

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

(Adopted on January 27, 2000)

PARAMETERS AND GUIDELINES AMENDMENT

On January 27, 2000, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This Decision shall become effective on January 28, 2000.



Paula Higashi, Executive Director

Adopted: October 22, 1980
 Amendments Adopted: 8/19/81
 (Amendments applicable only to claims for costs incurred
 after June 30, 1981)
 Amended: 3/17/83
 Amended: 9/29/83
 Amended: 12/15/83
 Amended: 6/27/85
 Amended: 10/20/88
 Amended: 7/22/93
 Amended: 8/20/98
 Amended: 1/27/00
 f:\mandates\1998\pga\pga-12\pgfinal.doc
 Document Date: December 1, 1999

PROPOSED AMENDMENT
 TO
 CONSOLIDATED PARAMETERS AND GUIDELINES

Chapter 961, Statutes of 1975
 Chapter 1213, Statutes of 1991

Collective Bargaining
 and
 Collective Bargaining Agreement Disclosure

An act to repeal Article 5 (commencing with Section 13080) of Chapter 1 of Division 10 of the Education Code, and to add Chapter 10.7 (commencing with Section 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations, and making an appropriation. This bill, which was operative July 1, 1976, repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added section 3547.5 to the Government Code. Government Code section 3547.5 requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

A. Operative Date of Mandate

The provisions relating to the creation, certain duties of, and appropriations for the Public Employment Relations Board were operative on January 1, 1976. The provisions relating to the organizational rights of employees, the representational rights of employee organizations, the recognition of exclusive representatives, and related procedures were operative on April 1, 1976. The balance of the added provisions were operative on July 1, 1976.

The provisions relating to Collective Bargaining Agreement Disclosure added by Chapter 1213, Statutes of 1991 were operative on January 1, 1992. The California Department of Education issued Management Advisory 92-01 dated May 15, 1992, to establish the public disclosure format for school district compliance with the test claim statute.

B. Period of Claim

Only costs incurred after January 1, 1978 may be claimed. The initial claim should have included all costs incurred for that portion of the fiscal year from January 1, 1978, to June 30, 1978.

Pursuant to language included in the 1980-81 budget, claims shall no longer be accepted for this period. All subsequent fiscal year claims should be filed with the State Controller's Office for processing.

The test claim on Chapter 1213, Statutes of 1991 was filed with the Commission on December 29, 1997. Accordingly, the period of reimbursement for the provisions relating to disclosure begins July 1, 1996. Only disclosure costs incurred after July 1, 1996 may be claimed.

C. Mandated Cost

Public school employers have incurred costs by complying with the requirements of Section 3540 through 3549.1 established by Chapter 961, Statutes of 1975. In addition, some costs have been incurred as a result of compliance with regulations promulgated by the Public Employment Relations Board (PERB). Since these activity costs (referred to collectively as "Rodda Act" activities and costs in this document), in many respects, simply implement the original legislation, it is intended that these parameters and guidelines have embodied those regulations or actions taken by PERB prior to December 31, 1978.

D. County Superintendent of Schools Filing

If the County Superintendent of Schools files a claim on behalf of more than one school district, the costs of the individual school district must be shown separately.

E. Governing Authority

The costs for salaries and expenses of the governing authority, for example the School Superintendent and Governing Board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Certification

The following certification must accompany all claims:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and

THAT I am the person authorized by the local agency to file claim for funds with the State of California.

Date Signature of Authorized Representative

Telephone Number Title

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. The cost of activities grouped in components G1, G2, and G3 are subject to offset by the historic cost of similar Winton Act activities as described in H2.

1. Determination of appropriate bargaining units for representation and determination of the exclusive representatives.
 - a. Unit Determination: Explain the process for determining the composition of the certificated employee council under the Winton Act, and the process for determining appropriate bargaining units including the determination of management, supervisory and confidential employees, under Chapter 961, Statutes of 1975, if such activities were performed during the fiscal year being claimed.
 - b. Determination of the Exclusive Representative: Costs may include receipt and posting of the representation and decertification notices and, if necessary, adjudication of such matters before the PERB.

- c. Show the actual increased costs including salaries and benefits for employer representatives and/or necessary costs for contracted services for the following functions:
- (1) Development of proposed lists for unit determination hearings if done during the fiscal year being claimed. Salaries and benefits must be shown as described in Item H3.
 - (2) Representation of the public school employer at PERB hearings to determine bargaining units and the exclusive representative. Actual preparation time will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - (3) If contracted services are used for either (a) or (b) above, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.
 - (4) Indicate the cost of substitutes for release time for employer and exclusive bargaining unit witnesses who testify at PERB hearings. The job classification of the witnesses and the date they were absent must also be submitted. Release time for employee witnesses asked to attend the PERB hearing by bargaining units will not be reimbursed.
 - (5) Identify the travel costs for employer representatives to any PERB hearing. Reimbursement shall reflect the rate specified by the regulations governing employees of the local public school employer.
 - (6) Cost of preparation for one transcript per PERB hearing will be reimbursed.
2. Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot.
- a. Submit with your claim any Public Employment Relations Board agreements or orders which state how the election must be held.
 - b. If a precinct voting list was required by PERB, indicate the cost of its development. Salaries and benefits must be shown as described in Item H3.
 - c. The salary and benefits of a school employer representative, if required by PERB for time spent observing the counting of ballots, will be

reimbursed. The representatives' salary must be shown as described in Item H3.

3. Negotiations: Reimbursable functions include -- receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.
 - a. Show the costs of salaries and benefits for employer representatives participating in negotiations. Contracted services will be reimbursed. Costs for maximum of five public school employer representatives per unit, per negotiation session will be reimbursed. Salaries and benefits must be shown as described on Page 7, Item H3.
 - b. Show the costs of salaries and benefits for employer representatives and employees participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked. Substitute costs for a maximum of five representatives per unit, per negotiation session will be reimbursed. The salaries of union representatives are not reimbursable.
 - d. Reasonable costs of reproduction for a copy of the initial contract proposal and final contract, which is applicable and distributed to each employer representative (i.e. supervisory, management, confidential) and a reasonable number of copies for public information will be reimbursed. Provide detail of costs and/or include invoices. Costs for copies of a final contract provided to collective bargaining unit members are not reimbursable.
 - e. If contract services are used for a. and/or b. above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
 - f. A list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted.

4. Impasse Proceedings

a. Mediation

- (1) Costs for salaries and benefits for employer representative personnel are reimbursable. Contracted services will be reimbursed. Costs for a maximum of five public school employer representatives per mediation session will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Indicate the costs of substitutes for the release time of exclusive bargaining unit representatives during impasse proceedings. The job classification of the employee witnesses and the date they were absent shall be indicated. Costs for a maximum of five representatives per mediation session will be reimbursed.
- (3) Renting of facilities will be reimbursed.
- (4) Costs of the mediator will not be reimbursed.
- (5) If contract services are used under 1, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.

b. Fact-finding publication of the findings of the fact-finding panel. (To the extent fact-finding was required under the Winton Act during the 1974-75 fiscal year, costs are not reimbursable.)

- (1) All costs of the school employer panel representative shall be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Fifty percent of the costs mutually incurred by the fact-finding panel shall be reimbursed. This may include substitutes for release time of witnesses during fact-finding proceedings, and the rental of facilities required by the panel.
- (3) Special costs imposed on the public school employer for the development of unique data required by a fact-finding panel will be reimbursed. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act. Salaries and benefits must be shown as described in Item H3.

5. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* negotiation and *before* adoption by governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended Parameters and Guidelines. Procedures or formats which exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

- a. Prepare the disclosure forms and documents, as specified.
- b. Distribute a copy of the disclosure forms and documents, to board members, along with a copy of the proposed agreement, as specified.
- c. Make a copy of the disclosure forms and documents and of the proposed agreement available to the public, prior to the day of the public meeting, as specified.
- d. Training employer's personnel on preparation of the disclosure forms and documents, as specified.
- e. Supplies and materials necessary to prepare the disclosure forms and documents, as specified.

For 5. a., b., and c., list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

6. Contract administration and adjudication of contract disputes either by arbitration or litigation. Reimbursable functions include grievances and administration and enforcement of the contract.

- a. Salaries and benefits of employer personnel involved in adjudication of contract disputes. Contracted services will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes. The job classification of the employee witnesses and the dates they were absent shall also be indicated.
- c. Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel on contract administration/interpretation of the negotiated contract are reimbursable. Contract interpretations at staff meetings are not reimbursable. Personal development and informational programs, i.e., classes, conferences, seminars, workshops, and time spent by employees attending such meetings are not reimbursable. Similarly, purchases of books and subscriptions for personal development and information

purposes are not reimbursable. Salaries and benefits must be shown as described in Item H3.

- d. The cost of one transcript per hearing will be reimbursed.
 - e. Reasonable public school employer costs associated with a contract dispute which is litigated are reimbursable, as follows:
 - 1. Reasonable public school employer costs associated with issues of contract disputes which are presented before PERB are reimbursable.
 - 2. Reasonable public school employer cost of litigation as a defendant in the court suit involving contract disputes may be reimbursable.
 - 3. Where the public school employer is the plaintiff in a court suit to appeal a PERB ruling, costs are reimbursable only if the public school employer is the prevailing party (after all appeals, final judgment).
 - 4. No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.
 - 5. No reimbursement shall be provided for filing of amicus curiae briefs.
 - f. Expert witness fees will be reimbursed if the witness is called by the public school employer.
 - g. Reasonable reproduction costs for copies of a new contract which is required as a result of a dispute will be reimbursed.
 - h. If contract services are used under "a" above, copies of contract invoices must be submitted with your claim. Contract costs must be shown as described in Item H5.
 - i. Public school employer's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.
7. Unfair labor practice adjudication process and public notice complaints.

- a. Show the actual costs for salaries and benefits of employer representatives. Services contracted by the public school employer are reimbursable. Salaries and benefits must be shown as described in Item H3.
- b. Indicate cost of substitutes for release time for representatives of exclusive bargaining units during adjudication of unfair practice charges.
- c. The cost of one transcript per PERB hearing will be reimbursed.
- d. Reasonable reproduction costs will be reimbursed.
- e. Expert witness fees will be reimbursed if the witness is called by the public school employer.
- f. If contract services are used under "a" above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
- g. No reimbursement for an appeal of an unfair labor practice decision shall be allowed where the Public Employee Relations Board is the prevailing party.
- h. No reimbursement for filing of amicus curiae briefs shall be allowed.

H. Supporting Data for Claims--Report Format for Submission of Claim.

1. Description of the Activity: Follow the outline of the claim components. Cost must be shown separately by component activity. Supply workload data requested as part of the description to support the level of costs claimed. The selection of appropriate statistics is the responsibility of the claimant.
2. Quantify "Increased" Costs: Public school employers will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate.
 - a. For component activities G1, G2, and G3:
 1. Determination of the "increased costs" for each of these three components requires the costs of current year Rodda Act activities to be offset [reduced] by the cost of the base-year Winton Act activities. The Winton Act base-year is generally fiscal year 1974-75.

Winton Act base-year costs are adjusted by the Implicit Price Deflator prior to offset against the current year Rodda Act costs for these three components. The Implicit Price Deflator shall be listed in the annual claiming instructions of the State Controller.

2. The cost of a claimant's current year Rodda Act activities are offset [reduced] by the cost of the base-year Winton Act activities either: by matching each component, when claimants can provide sufficient documentation to segregate each component of the Winton Act base-year activity costs; or, by combining all three components when claimants cannot satisfactorily segregate each component of Winton Act base-year costs.

- b. For component activities G4, G6, and G7:

All allowable activity costs for these three Rodda Act components are "increased costs" since there were no similar activities required by the Winton Act; therefore, there is no Winton Act base-year offset to be calculated.

| <u>BASE YEAR</u> | <u>ADJUSTMENT</u> |
|------------------|-------------------|
| 1974-1975 | 1.490 1979-80 FY |
| " | 1.560 1980-81 FY |
| " | 1.697 1981-82 FY |
| " | 1.777 1982-83 FY |
| " | 1.884 1983-84 FY |

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.
4. Services and Supplies: Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.
5. Professional and Consultant Services: Separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with your claim. The maximum reimbursable fee for contracted services is ~~\$100~~ \$135 per hour. Annual retainer fees shall be no greater than ~~\$100~~ \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees, as established under Title 2, Div. 2, Section 700ff, CAC.

6. Allowable Overhead Cost: School districts must use the Form J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education must use the Form J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community College Districts must use one of the following three alternatives:

- A Federally-approved rate based on OMB Circular A-21;
- The State Controller's FAM-29C which uses the CCFS-311; or
- Seven percent (7%).

Collective Bargaining

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (COSM), (formerly Board of Control) determined that Chapter 961, Statutes of 1975, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, COSM determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by COSM. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

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

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may

withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

- A. Initial Claims-** -County offices of education and school districts that submitted 1998-99 fiscal year claims for professional and consultant services at the \$100 per hour rate may amend their claims to be reimbursed at the \$135 per hour rate.

Pursuant to Government Code Section 17561, Subdivision (d)(1)(A), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Amended reimbursement claims for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 3, 2000. If the amended reimbursement claim is filed after the deadline of August 3, 2000, the approved amount of the difference between the \$100 and \$135 rate change must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) An amended 1999-00 estimated claim for professional and consultant services at the \$135 per hour rate may be filed with the State Controller's Office and postmarked by August 3, 2000. Timely filed amended estimated claims will be paid before late claims.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Development of proposed lists for the bargaining unit determination hearings.

(a) Contract services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation costs for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contract services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications, and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel

Travel Expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcript

The cost of preparing one transcript per PERB hearing is reimbursable.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives is reimbursable in the event PERB determines that a question of representation exists and orders an election held by secret ballot. The claimant must include with the claim, any PERB agreements or orders that state how the election must be held.

Activities eligible for reimbursement for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative, if required by PERB to observe the ballot count.

C. Cost of Negotiations

Costs associated with receipt of the exclusive representative's initial contract proposal, holding public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the fiscal year of claim.

Activities determined to be eligible for reimbursement of this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school employer representatives and supporting personnel participating in planning sessions and related contract services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district proposal and related contract services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contract services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative who required a substitute. List the dates and time the substitute worked. Substitute costs for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement of this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings is reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions. Cost for a maximum of five public school employer representatives per mediation session will be reimbursed.
- (b) Contract services used to prepare for and represent the employer at the sessions.
- (c) The cost of substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursement to a public school district employer is limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.
- (e) The cost of the mediator is not eligible for reimbursement.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact-finding panel.
- (b) Fifty percent of the cost of the fact-finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact-finding proceedings and the rental of facilities required to conduct the fact-finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact-finding panel. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act.

E. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* the negotiation and *before* adoption by the governing body, as required by Government Code Section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement).

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents and the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel to prepare the disclosure forms and documents.
- (5) Materials and supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code Section 3547.5 and the Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or duplicate activities required under any other statute or executive order are not reimbursable under this component.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation is reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

(a) Salaries and benefits of public school personnel involved in adjudication of contract disputes along with related contract services.

(b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.

(c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

(a) Public school employer costs regarding contract disputes that are presented before PERB.

(b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4) "Appeal of PERB Ruling," below, if claimant is the plaintiff).

(c) Expert witness fees if the witness is called by the public school employer.

(d) Reasonable reproduction costs for copies of a new contract that is required as a result of a dispute.

(e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claimant must include with the claim a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component:

(d) Contract interpretations conducted at staff meetings.

(e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.

- (f) Labor/management non-adversarial training sessions
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

- (a) Salaries and benefits of public school district representatives and related contract services.
- (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
- (c) The cost of a transcript for each PERB hearing.
- (d) Reasonable reproduction costs.
- (e) Expert witness fees if the witness is called by the public school district.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement of this component:

- (d) Appeal of an unfair labor practice if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contract Services

The contract services guidelines in 8.A.(3) shall prevail, except that the reimbursable fee for collective bargaining contract services will not exceed \$135 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$135 per hour. The claims that are based on annual retainers shall contain a certification that the fee is no greater than \$135 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by state employees as established under Title 2, Division 2, Section 700ff, California Code of Regulations.

C. Travel Expenses

Reimbursement of business and travel expenses is limited to an amount and type of that which can be claimed by state employees. Refer to Appendix B, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

E. Governing Authority

Salaries and expenses of the governing authority e.g. the Board of Trustees and Superintendent of Schools, are not reimbursable as a direct cost. These are costs of general government as described by the federal guideline "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Quantify "Increased" Costs

Determination of increased costs for each of these components requires the cost of current year Rodda Act activities to be offset (reduced) by the cost of the base year Winton Act activities. The Winton Act base year is generally fiscal year 1974-75.

Winton Act base year costs are adjusted by the Implicit Price Deflator (IPD) prior to offset against the current year Rodda Act costs for claim components, 6.A., 6.B., and 6.C. The IPD shall be listed in the annual claiming instructions.

| Base Year | Adjustment | |
|-----------|------------|------------|
| 1974-75 | 1.490 | 1979-80 FY |
| 1974-75 | 1.560 | 1980-81 FY |
| 1974-75 | 1.697 | 1981-82 FY |
| 1974-75 | 1.777 | 1982-83 FY |

The cost of a claimant's current year Rodda Act activities are offset (reduced) by the cost of the base year Winton Act activities either by matching each component when claimants can provide sufficient documentation to segregate each component of the Winton Act base year activity costs or, by combining all three components when claimant cannot satisfactorily segregate each component of the Winton Act base year costs.

All allowable activity costs for Rodda Act components, 6.D., 6.E., 6.F., and 6.G., are increased costs since there were no similar activities required by the Winton Act; therefore no Winton Act base year offset is to be calculated.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

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

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

(1) Salaries and Benefits

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

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Actual benefit percent must be itemized. If no itemization is submitted, twenty one percent (21%) must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

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

(3) Contract Services

Show the name(s) of professionals or consultants separately, specify the functions performed relative to the mandate, length of appointment, and the itemized costs of such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contract services is \$135 per hour. Annual retainer fees shall be no greater than \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

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

(4) Travel

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

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

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

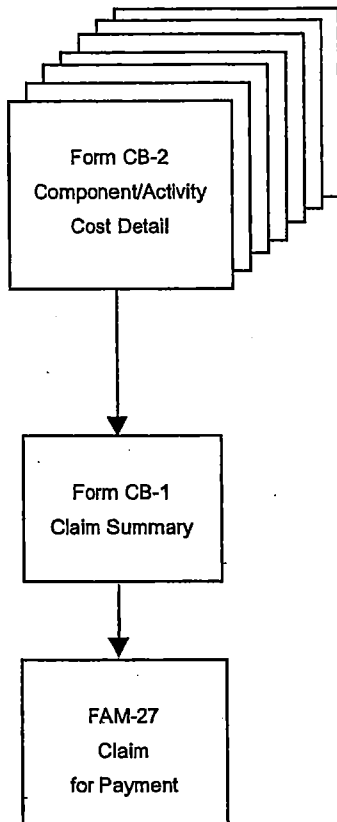
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form CB-2 and carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts must use one of the following three alternatives: A federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C that utilizes CCFS-311.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the school district. All applicable information from form CB-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Forms



Form CB-2, Component/Activity Cost Detail
Complete a separate form CB-2 for each cost component claimed.

A. Determining Bargaining Units and Exclusive Representation

- (1) Bargaining Unit Lists
- (2) PERB Hearings
- (3) Substitutes
- (4) Travel Costs
- (5) Transcripts

B. Election of Unit Representation

- (1) Precinct Voting List
- (2) Ballot Tally Observers

C. Cost of Negotiations

- (1) Representative's Contract Proposal
- (2) Public Hearings
- (3) Public Distribution of Proposed Contract
- (4) District Contract Proposal
- (5) Negotiation
- (6) Public Distribution of Final Contract

D. Impasse Proceedings

- (1) Mediation
- (2) Fact Finding

E. Collective Bargaining Agreement Disclosure

- (1) Prepare Disclosure Forms and Documents
- (2) Distribute Forms and Documents
- (3) Copy Forms and Documents
- (4) Train Employer's Personnel
- (5) Purchase Necessary Supplies

F. Contract Administration

- (1) Training Sessions
- (2) Grievances
- (3) Contract Disputes Presented to PERB
- (4) Appeal of a PERB Ruling

G. Unfair Labor Practice Charges

- (1) Unfair Labor Practice Presented to PERB
- (2) Appeal of a PERB Ruling

| | | |
|---|---|-----------------------|
| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING | For State Controller Use Only (19) Program Number 00011 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___ | Program 011 |
|---|---|-----------------------|

| | | | | |
|--|---|---|---------------------------------|-----------------------|
| LABEL HERE | (01) Claimant Identification Number | | Reimbursement Claim Data | |
| | (02) Claimant Name | | (22) CB-1, (03)(1)(e) | |
| | County of Location | | (23) CB-1, (03)(2)(e) | |
| | Street Address or P.O. Box Suite | | (24) CB-1, (03)(3)(e) | |
| | City State Zip Code | | (25) CB-1, (03)(4)(e) | |
| | Type of Claim | Estimated Claim | Reimbursement Claim | (26) CB-1, (03)(5)(e) |
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> | (27) CB-1, (03)(6)(e) | |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (28) CB-1, (03)(7)(e) | |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (29) CB-1, (04)(d) | |
| Fiscal Year of Cost | (06) 20___/20___ | (12) 20___/20___ | (30) CB-1, (04)(e) | |
| Total Claimed Amount | (07) | (13) | (31) CB-1, (05)(e) | |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) | (32) | |
| Less: Prior Claim Payment Received | | (15) | (33) | |
| Net Claimed Amount | | (16) | (34) | |
| Due to Claimant | (08) | (17) | (35) | |
| Due to State | | (18) | (36) | |

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, Inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

| | |
|---------------------------------------|-----------------------------|
| Signature of Authorized Officer | Date |
| | |
| Type or Print Name | Title |
| (38) Name of Contact Person for Claim | Telephone Number () - Ext. |
| E-Mail Address | |

| | | |
|-----------------------|--|------------------------------|
| Program 011 | COLLECTIVE BARGAINING Certification Claim Form Instructions | FORM FAM-27 |
|-----------------------|--|------------------------------|

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (16).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CB-1, line (16).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CB-1, (03)(1)(e), means the information is located on form CB-1, block (03), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

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

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

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

Address, if delivered by other delivery service:

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

| | | | | | |
|--|---|---------------------------|--------------------|--------------------------|----------------------|
| Program 011 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | | | | FORM CB-1 |
| (01) Claimant | | | (02) Type of Claim | | Fiscal Year |
| | | | Reimbursement | <input type="checkbox"/> | 20__/20__ |
| | | | Estimated | <input type="checkbox"/> | |
| Rodda Act Direct Costs | | Cost Elements | | | |
| (03) Reimbursable Components | (a) | (b) | (c) | (d) | (e) |
| | Salaries and Benefits | Materials and Supplies | Travel | Contract Services | Total |
| 1. Determining Bargaining Units and Exclusive Representation | | | | | |
| 2. Election of Unit Representation | | | | | |
| 3. Cost of Negotiations | | | | | |
| 4. Impasse Proceedings | | | | | |
| 5. Collective Bargaining Agreement Disclosure | | | | | |
| 6. Contract Administration | | | | | |
| 7. Unfair Labor Practice Charges | | | | | |
| (04) Total Rodda Act Direct Costs | | | | | |
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | | | | | |
| (06) Base Year Direct Costs Adjusted by IPD | [Line (05)(e) x 3.291 for 2002-03 F.Y.] | | | | |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | |
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contract Services | [Line (04)(e) - line (04)(d)] | | | | |
| (09) Base Year Costs less Contract Services adjusted by IPD | [Line (05)(e) - line (05)(d)] x 3.291 | | | | |
| (10) Increased Direct Costs less Contract Services | [Line (08) - line (09)] | | | | |
| (11) Indirect Cost Rate | From J-380, J-580, or FAM-27C | | | | |
| | % | | | | |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | |
| (13) Total Increased Direct and Indirect Costs | [Line (07) + line (12)] | | | | |
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | |
| (15) Less: Other Reimbursements | | | | | |
| (16) Total Claimed Amount | [Line (13) - (line (14) + line (15))] | | | | |

| | | |
|-----------------------|---|--------------|
| Program 011 | COLLECTIVE BARGAINING CLAIM SUMMARY Instructions | FORM CB-1 |
|-----------------------|---|--------------|

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2002-03 IPD is 3.291.
Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.
- (10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

| | | |
|--|------------------|------------------------|
| MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS | | FORM CB-1.1 |
| (01) Claimant | (02) Fiscal Year | 19__/20__ |

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

| | (a) | (b) | (c) | (d) |
|---|-------------------------|----------------------------------|--|--------------------------------|
| Similar Cost Components of the Rodda Act and Winton Act | Current Rodda Act Costs | 1974-75 Winton Act Costs Applied | 1974-75 Winton Act Costs Adjusted by IPD | Winton Act Costs to be Applied |
| 1. Determination of Bargaining and Exclusive Representation | \$ | \$ | \$ | \$ |
| 2. Election of Unit Representation | | | | |
| 3. Meet and Confer (Cost of Negotiations) | | | | |
| 4. Totals | \$ | \$ | \$ | \$ |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|---------------|--------------------------------------|
| (01) Claimant | (02) Fiscal Year Costs Were Incurred |
|---------------|--------------------------------------|

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g) **Object Accounts**

| (a) Employee Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
|---|--|--|------------------------------------|-------------------------------------|---------------|-----------------------------|
| | | | | | | |

| | | | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|--|
| (05) Total <input type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: ___ of ___ | | | | |
|-------------------------------------|-----------------------------------|------------------|--|--|--|--|

| | |
|---|----------------------|
| COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL Instructions | FORM CB-2 |
|---|----------------------|

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

| Object/ Sub object Accounts | Columns | | | | | | | Submit these supporting documents with the claim |
|-----------------------------------|---|---|---|---|---|---|--|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | |
| Salaries | Employee Name | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | |
| Benefits | Title Activities | Benefit Rate | Hours Worked | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | Cost = Unit Cost x Quantity Used | | | |
| Travel | Purpose of Trip Name and Title Departure and Return Date | Per Diem Rate Mileage Rate Travel Cost | Days Miles Travel Mode | | | Total Travel Cost = Rate x Days or Miles | | |
| Contract Services | Name of Contractor Specific Tasks Performed | Hourly Rate | Hours Worked Inclusive Dates of Service | | | | Itemized Cost of Services Performed | |

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

LOS RIOS COMMUNITY COLLEGE DISTRICT

Audit Report

COLLECTIVE BARGAINING PROGRAM

Chapter 961, Statutes of 1975, and
Chapter 1213, Statutes of 1991

July 1, 2001, through June 30, 2004



JOHN CHIANG
California State Controller

December 2007



JOHN CHIANG
California State Controller

December 12, 2007

Jon Sharpe, Vice Chancellor
Finance & Administration
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825

Dear Mr. Sharpe:

The State Controller's Office audited the costs claimed by the Los Rios Community College District for the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 2001, through June 30, 2004.

The district claimed \$980,409 for the mandated program. Our audit disclosed that \$693,514 is allowable and \$286,895 is unallowable. The unallowable costs resulted primarily from the district claiming ineligible and unsupported costs, including overstated indirect cost rates. The State paid the district \$683,420. Allowable costs claimed exceed the amount paid by \$10,094.

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

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

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/wm

cc: Carrie Bray, Director, Accounting Services
Los Rios Community College District
Raymond Andres, Supervisor, General Accounting
Los Rios Community College District
Marty Rubio, Specialist, Fiscal Accountability Section
California Community Colleges Chancellor's Office
Jeannie Oropeza, Program Budget Manager
Education Systems Unit, Department of Finance

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Audit Report

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Los Rios Community College District for the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 2001, through June 30, 2004. The last day of fieldwork was November 16, 2007.

The district claimed \$980,409 for the mandated program. Our audit disclosed that \$693,514 is allowable and \$286,895 is unallowable. The unallowable costs resulted primarily from the district claiming ineligible and unsupported costs, including overstated indirect cost rates. The State paid the district \$683,420. Allowable costs claimed exceed the amount paid by \$10,094.

Background

In 1975, the State enacted the Rodda Act (Chapter 961, Statutes of 1975), requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. The legislation created the Public Employment Relations Board to issue formal interpretations and rulings regarding collective bargaining under the Act. In addition, the legislation established organizational rights of employees and representational rights of employee organizations, and recognized exclusive representatives relating to collective bargaining.

On July 17, 1978, the Board of Control (now the Commission on State Mandates [CSM]) determined that the Rodda Act imposed a state mandate upon school districts reimbursable under Government Code section 17561.

Chapter 1213, Statutes of 1991, added Government Code section 3547.5, requiring school districts to publicly disclose major provisions of a collective bargaining effort before the agreement becomes binding.

On August 20, 1998, CSM determined that this legislation also imposed a state mandate upon school districts reimbursable under Government Code section 17561. Costs of publicly disclosing major provisions of collective bargaining agreements that districts incurred after July , 1996, are allowable.

Claimants are allowed to claim increased costs. For claim components G1 through G3, increased costs represent the difference between the current-year Rodda Act activities and the base-year Winton Act activities (generally, fiscal year 1974-75), as adjusted by the implicit price deflator. For components G4 through G7, increased costs represent actual costs incurred.

The seven components are as follows:

- G1—Determining bargaining units and exclusive representatives
- G2—Election of unit representatives
- G3—Costs of negotiations
- G4—Impasse proceedings
- G5—Collective bargaining agreement disclosure
- G6—Contract administration
- G7—Unfair labor practice costs

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on October 22, 1980, and last amended them on January 27, 2000. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Collective Bargaining Program for the period of July 1, 2001, through June 30, 2004.

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

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

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

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by *Government Auditing Standards*. However, the district declined our request.

Conclusion

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

For the audit period, the Los Rios Community College District claimed \$980,409 for costs of the Collective Bargaining Program. Our audit disclosed that \$693,514 is allowable and \$286,895 is unallowable.

For the fiscal year (FY) 2001-02 claim, the State paid the district \$463,425. Our audit disclosed that \$385,806 is allowable. The State will offset \$77,619 from other mandated program payments due the district. Alternative, the district may remit this amount to the State.

For the FY 2002-03 claim, the State paid the district \$219,995. Our audit disclosed that \$188,125 is allowable. The State will offset \$31,870 from other mandated program payments due the district. Alternative, the district may remit this amount to the State.

For the FY 2003-04 claim, the State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$119,583, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft audit report on November 21, 2007. John Sharpe, Deputy Chancellor, responded by letter dated December 10, 2007 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of the Los Rios Community College District, the California Department of Education, the California Community Colleges Chancellor's Office, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 2001, through June 30, 2004**

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustment | Reference ¹ |
|--|-------------------------|------------------------|---------------------|------------------------|
| <u>July 1, 2001, through June 30, 2002</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 211,742 | \$ 195,295 | \$ (16,447) | Finding 1 |
| Contracted services | 271,924 | 135,962 | (135,962) | Finding 2 |
| Subtotal | 483,666 | 331,257 | (152,409) | |
| Less adjusted base-year direct costs | (37,018) | (37,018) | — | |
| Increased direct costs, Components G1 through G3 | 446,648 | 294,239 | (152,409) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 35,477 | 28,258 | (7,219) | Finding 1 |
| Contracted services | 42,610 | 10,238 | (32,372) | Finding 2 |
| Increased direct costs, Components G4 through G7 | 78,087 | 38,496 | (39,591) | |
| Total increased direct costs | 524,735 | 332,735 | (192,000) | |
| Indirect costs | 75,946 | 53,071 | (22,875) | Findings 1, 3 |
| Total program costs | <u>\$ 600,681</u> | 385,806 | <u>\$ (214,875)</u> | |
| Less amount paid by the State | | (463,425) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (77,619)</u> | | |
| <u>July 1, 2002, through June 30, 2003</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 171,816 | \$ 173,905 | \$ 2,089 | Finding 1 |
| Contracted services | — | — | — | |
| Subtotal | 171,816 | 173,905 | 2,089 | |
| Less adjusted base-year direct costs | (37,847) | (37,847) | — | |
| Increased direct costs, Components G1 through G3 | 133,969 | 136,058 | 2,089 | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 22,947 | 20,152 | (2,795) | Finding 1 |
| Contracted services | 5,312 | 5,312 | — | |
| Increased direct costs, Components G4 through G7 | 28,259 | 25,464 | (2,795) | |
| Total increased direct costs | 162,228 | 161,522 | (706) | |
| Indirect costs | 57,767 | 26,603 | (31,164) | Findings 1, 3 |
| Total program costs | <u>\$ 219,995</u> | 188,125 | <u>\$ (31,870)</u> | |
| Less amount paid by the State | | (219,995) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (31,870)</u> | | |

Schedule 1 (continued)

| <u>Cost Elements</u> | <u>Actual Costs Claimed</u> | <u>Allowable per Audit</u> | <u>Audit Adjustment</u> | <u>Reference¹</u> |
|--|---------------------------------|--------------------------------|-----------------------------|------------------------------|
| <u>July 1, 2003, through June 30, 2004</u> | | | | |
| Components G1 through G3: | | | | |
| Salaries and benefits | \$ 131,764 | \$ 121,441 | \$ (10,323) | Finding 1 |
| Contracted services | 14 | 14 | — | |
| Subtotal | 131,778 | 121,455 | (10,323) | |
| Less adjusted base-year direct costs | (39,227) | (39,227) | — | |
| Increased direct costs, Components G1 through G3 | 92,551 | 82,228 | (10,323) | |
| Components G4 through G7: | | | | |
| Salaries and benefits | 18,101 | 17,093 | (1,008) | Finding 1 |
| Contracted services | 3,537 | 3,537 | — | |
| Increased direct costs, Components G4 through G7 | 21,638 | 20,630 | (1,008) | |
| Total increased direct costs | 114,189 | 102,858 | (11,331) | |
| Indirect costs | 45,544 | 16,725 | (28,819) | Findings 1, 3 |
| Total program costs | \$ 159,733 | 119,583 | \$ (40,150) | |
| Less amount paid by the State | | — | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ 119,583 | | |
| <u>Summary: July 1, 2001, through June 30, 2004</u> | | | | |
| Total increased direct costs | \$ 801,152 | \$ 597,115 | \$ (204,037) | |
| Indirect costs | 179,257 | 96,399 | (82,858) | |
| Total program costs | \$ 980,409 | 693,514 | \$ (286,895) | |
| Less amount paid by the State | | (683,420) | | |
| Allowable costs claimed in excess of (less than) amount paid | | \$ 10,094 | | |

¹ See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unallowable salaries
and benefits, and
related indirect costs**

The district claimed unallowable salaries and benefits totaling \$35,703 for the audit period; the related indirect costs total \$10,871.

Unclaimed Costs

The district did not claim \$3,573 in reimbursable costs.

Unsupported Costs

The district overstated claimed costs by \$38,256. For \$32,309, the district claimed hours that were not traceable to supporting documentation, and, in some cases, duplicated claimed hours. The remaining \$5,947 related to instances in which the district did not support any of the hours claimed.

Ineligible Costs

For the audit period, the district claimed ineligible salaries and benefits totaling \$1,020 that are not reimbursable under the mandated program as follows:

- The district claimed Title 5-compliant costs totaling \$852 for FY 2001-02 under Contract Administration.
- The district claimed more than five employees during a negotiation meeting, totaling \$168 for FY 2003-04.

The following table summarizes the unallowable salaries and benefits, and related indirect costs:

| | Fiscal Year | | | Total |
|--|--------------------|-----------------|--------------------|--------------------|
| | 2001-02 | 2002-03 | 2003-04 | |
| Salaries and Benefits | | | | |
| Component activities G1-G3: | | | | |
| Unclaimed costs | \$ 31 | \$ 2,482 | \$ — | \$ 2,513 |
| Unsupported costs | (16,478) | (393) | (10,155) | (27,026) |
| Ineligible costs | — | — | (168) | (168) |
| Total, component activities G1-G3 | (16,447) | 2,089 | (10,323) | (24,681) |
| Component activities G4-G7: | | | | |
| Unclaimed costs | 903 | 44 | 113 | 1,060 |
| Unsupported costs | (7,270) | (2,839) | (1,121) | (11,230) |
| Ineligible costs | (852) | — | — | (852) |
| Total, component activities G4-G7 | (7,219) | (2,795) | (1,008) | (11,022) |
| Total direct costs | (23,666) | (706) | (11,331) | (35,703) |
| Indirect costs | (7,270) | (209) | (3,392) | (10,871) |
| Audit adjustment | \$ (30,936) | \$ (915) | \$ (14,723) | \$ (46,574) |

The program’s parameters and guidelines state that the district will be reimbursed for the “increased costs” incurred as a result of compliance with the mandate. Government Code section 17514 states that “costs mandated by the State” means any increased costs, that the district is required to incur.

The parameters and guidelines state that costs for maximum of five district employees per unit, per negotiation session will be reimbursed.

Recommendation

We recommend that the district develop and implement an adequate recording and reporting system to ensure that all costs claimed are allowable and properly supported.

District's Response

The draft audit report disallows \$46,574, of which \$35,703 is unallowable salaries and benefits costs and \$10,871 is related indirect costs for the audit period. The reason for these findings is the quantity and quality of District documentation. None of the adjustments were made because the costs claimed were determined to be excessive or unreasonable. Whereas employees submitted their time on a form supplied by the District Office and the employee signed confirming certification of the time spent, this was not found to be sufficient documentation. The audit report organizes the adjustments into three categories.

UNSUPPORTED HOURS CLAIMED

The draft audit report concludes the District claimed "unsupported hours" totaling \$2,374 for the audit period.

| Amount Adjusted Each Fiscal Year by Component Group | | | | |
|---|---------|-----------|------------|-----------|
| Components | 2001-02 | 2002-03 | 2003-04 | Totals |
| G1-3 | \$ 31 | \$ 2,482 | (\$3,092) | (\$ 579) |
| G4-7 | \$ 685 | (\$2,506) | \$ 26 | (\$1,795) |
| | \$ 716 | (\$ 24) | (\$ 3,066) | (\$2,374) |

The draft audit report states that the "district made typographical errors and claimed duplicate costs when preparing the mandated cost claims" and that the District "also claimed employee hours without any support." An auditor work paper (3G1) provided at the November 16, 2007-exit conference states that "the unsupported cost is due to the hours and amount claimed in the cost detail worksheet (Form CB-2) that is not traceable to any of the supporting documents provided by the district."

INSUFFICIENT SUPPORT

The draft audit report concludes the District claimed \$32,309 for the audit period for staff hours "that were not traceable to supporting documentation."

| Amount Adjusted Each Fiscal Year by Component Group | | | | |
|---|------------|---------|-----------|------------|
| Components | 2001-02 | 2002-03 | 2003-04 | Totals |
| G1-3 | (\$16,478) | (\$393) | (\$7,063) | (\$23,934) |
| G4-7 | (7,052) | (289) | (1,034) | (8,375) |
| Total | (\$23,530) | (\$682) | (\$8,097) | (\$32,309) |

An auditor work paper (3G1) provided at the November 16, 2007-exit conference states that insufficient support "occurs when there is a duplication in the hours on the supporting documents, the total hours claimed cannot be fully traced to the documents, or more than five district employees were claimed per negotiation meeting."

INELIGIBLE COSTS

The draft audit report concludes the District claimed "ineligible salaries and benefits totaling \$1,020 that are not reimbursable under the mandate program" for the audit period.

| Amount Adjusted Each Fiscal Year by Component Group | | | | |
|---|---------|---------|---------|-----------|
| Components | 2001-02 | 2002-03 | 2003-04 | Totals |
| G1-3 | | | (\$168) | (\$168) |
| G4-7 | (\$852) | | | (852) |
| Total | (\$852) | | (\$168) | (\$1,020) |

The draft audit report states that the \$852 adjustment pertains to Title 5 complaint costs and the \$168 adjustment pertains to "more than five employees during a negotiation meeting."

DISTRICT RESPONSE

For the various adjustments, the draft audit report cites Government Code section 17514 for the proposition that "costs mandated by the State" means any increased costs that the district is required to incur." The draft audit report also states that the parameters and guidelines provide for reimbursement of "increased costs" as a result of compliance with the mandate, and specifically, that reimbursement is limited to five district representatives at negotiations sessions. The District does not concur with the adjustments because the audit report does not provide evidence in support of the qualitative decision the auditor made to disallow specific staff time. In other words, there is no evidence of why the auditor concluded that the costs were totally unsupported, insufficiently supported, or not related to the mandate. This basis for insufficient District supporting documentation sets a standard for the District higher than the standards for the auditor, as evidence was not provided to support the factual basis for each adjustment.

The District reported its actual reimbursable costs in the manner required by the parameters and guidelines and on the forms provided for by the Controller's claiming instructions for this program. These instructions do not require as a specific condition of reimbursement that claimants provide the individual activity log sheets or time records the Controller has established after the fact as an audit requirement. Instead, the parameters and guidelines specify a "worksheet" supporting the calculation of hourly rates and benefits.

The draft audit report recommends the District "develop and implement an adequate recording and reporting system to ensure that all costs claimed are allowable and properly supported." If and when the Controller publishes enforceable and specific standards through the public rulemaking process, claimants will be able to comply with those standards in the usual course of business. The audit process is not the appropriate method for introducing new standards.

SCO's Comment

Based on the district's response, we combined, for clarity purposes, the unallowable costs related to unsupported costs and insufficient support. We also separately identified the reimbursable costs that the district did not claim. The fiscal impact of the finding did not change. The SCO auditor's working papers referenced by the district agree to amounts reported in the audit finding.

Government Code section 17561(d)(2) provides that the Controller may audit the records of any local agency or school district to verify the actual amount of the mandated costs and may reduce any claim that the Controller determines is excessive or unreasonable. Furthermore, Government Code section 17558.5 states that a reimbursement mandate claim for "actual costs" filed by a local agency or school district is subject to the initiation of an audit by the Controller. The SCO performs audits in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States. The performance audit fieldwork standards require an auditor to obtain sufficient, competent, and relevant evidence to afford a reasonable basis for the auditors' findings and conclusions.

The district states in its response that the SCO did not consider as sufficient documentation employees' time submitted on a form supplied by the District Office and signed by the employee confirming certification of the time spent. The district's statement is incorrect. The district provided us with meeting sign-in sheets and employee time record sheets as supporting documentation. We used the worksheets submitted with each claim, Form CB-2, and traced the claimed hours to district-provided supporting documentation. The findings resulted when the district-provided supporting documents did not match the amount the district claimed on Form CB-2.

**FINDING 2—
Unallowable
contracted services
costs**

The district claimed unallowable contracted services costs totaling \$168,334 for the audit period. The audit adjustment resulted from the following issues:

- The district claimed \$27,260 for grievance adjudication costs that were not collective-bargaining related.
- The district overstated grievance arbitration costs by \$5,112 because it claimed 100% rather than 50% of the costs.
- The district claimed \$135,962 for a reclassification study that was incurred in the prior fiscal year (FY 2000-01).

The following table summarizes the contracted services audit adjustment:

| | <u>Fiscal Year 2001-02</u> |
|-----------------------------------|--------------------------------|
| <u>Contracted Services</u> | |
| Component activities G1-G3: | |
| Costs outside audit period | \$ (135,962) |
| Total, component activities G1-G3 | <u>(135,962)</u> |

| | Fiscal Year 2001-02 |
|--|------------------------|
| Component activities G4-G7: | |
| Ineligible non-collective bargaining costs | (27,260) |
| Overstated grievance arbitration costs | <u>(5,112)</u> |
| Total, component activities G4-G7 | <u>(32,372)</u> |
| Audit adjustment | <u>\$ (168,334)</u> |

The parameters and guidelines state that district will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate. Government Code section 17514 states that "costs mandated by the State" means any increased costs, which a school district is required to incur.

The parameters and guidelines state that the district's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.

Government Code section 17560 requires districts to file an annual reimbursement claim that details the costs actually incurred for the fiscal year.

Recommendation

We recommend that the district develop and implement an effective control and reporting system to ensure that all claimed costs are eligible and adequately supported.

District's Response

The draft audit report concludes that the District claimed unallowable contracted services costs of \$168,334 for FY 2001-02. The total includes three adjustments to the amounts claimed:

- \$27,260 of "ineligible" grievance adjudication costs claimed were disallowed "that were not collective-bargaining related."

- \$5,112 of "overstated" grievance arbitration costs claimed were disallowed because the District "claimed 100% rather than 50% of the costs."

- \$135,962 for a reclassification study was disallowed because the cost was "incurred in the prior fiscal year."

DISTRICT RESPONSE

The District has no additional comments regarding Finding 2, at this time.

SCO's Comment

Our finding and recommendation are unchanged. The district restated the finding, but did not respond to its validity.

**FINDING 3—
Unallowable indirect costs**

The district claimed unallowable indirect costs totaling \$82,858 for the audit period. Of that amount, \$10,871 resulted from unallowable salaries and benefits identified in Finding 1. The remaining balance identified in this finding totals \$71,987.

The district developed indirect cost rate proposals (ICRPs) based on an Office of Management and Budget (OMB) Circular A-21 methodology. However, the district did not obtain federal approval for its ICRPs. Therefore, we calculated indirect cost rates using the alternative methodology (FAM-29C) allowed by the SCO’s claiming instructions. The calculated FAM-29C indirect cost rates did not support the rates claimed.

The district applied its indirect cost rates to salaries and benefits. However, the FAM-29C methodology includes contract services in the base. Therefore, we applied the FAM-29C interest cost rates to salaries and benefits, and contract services.

The following table summarizes the audited and claimed indirect rates:

| | Fiscal Year | | |
|---------------------------|-----------------|-----------------|-----------------|
| | 2001-02 | 2002-03 | 2003-04 |
| <u>Indirect Cost Rate</u> | | | |
| Allowable rate | 15.95% | 16.47% | 16.26% |
| Less claimed rate | <u>(30.72)%</u> | <u>(29.66)%</u> | <u>(30.39)%</u> |
| Unsupported rate | <u>(14.77)%</u> | <u>(13.19)%</u> | <u>(14.13)%</u> |

The following table summarizes the overstated indirect costs:

| | Fiscal Year | | | Total |
|--|--------------------|--------------------|--------------------|--------------------|
| | 2001-02 | 2002-03 | 2003-04 | |
| Total allowable increased direct costs | \$ 332,735 | \$ 161,522 | \$ 102,858 | |
| Allowable indirect cost rate | × 15.95% | × 16.47% | × 16.26% | |
| Allowable indirect costs | 53,071 | 26,603 | 16,725 | \$ 96,399 |
| Less claimed indirect costs | <u>(75,946)</u> | <u>(57,767)</u> | <u>(45,544)</u> | <u>(179,257)</u> |
| Overstated indirect costs | (22,875) | (31,164) | (28,819) | (82,858) |
| Finding 1 adjusted indirect costs | 7,270 | 209 | 3,392 | 10,871 |
| Audit adjustment | <u>\$ (15,605)</u> | <u>\$ (30,955)</u> | <u>\$ (25,427)</u> | <u>\$ (71,987)</u> |

Recommendation

We recommend that the district claim indirect costs based on indirect cost rates computed in accordance with the SCO’s claiming instructions. The district must obtain federal approval when it prepares ICRPs in accordance with OMB Circular A-21. Alternatively, the district should prepare its ICRPs using the SCO’s Form FAM-29C.

District's Response

The draft audit report concludes that the "district claimed unallowable indirect costs totaling \$82,858 for the audit period" because the indirect cost calculation method used by the District was inappropriate since it was not a cost study specifically approved by the federal government. The draft audit report states:

"The district developed indirect cost rate proposals (IRCPs) based on an Office of Management and Budget (OMB) Circular A-21 methodology. However, the district did not obtain federal approval for its IRCPs. Therefore, we calculated indirect cost rates using the alternative methodology (FAM-29C) allowed by the SCO's claiming instructions. The calculated FAM-29C indirect cost rates did not support the rated claimed."

DISTRICT RESPONSE

The audit report asserts that the claimants must obtain federal approval when it prepares ICRPs in accordance with OMB Circular A-21. Neither the Commission nor the Controller has ever specified the federal agencies which have the authority to "approve" indirect cost rates. The parameters and guidelines also allow for calculation of the indirect cost rate using the Controller's FAM-29C, which is the procedure utilized by the District. The correct forms were used and the claimed amounts were entered at the correct locations.

Both the District's method and the Controller's FAM-29C method utilize the same source document, the CCFS-311 annual financial and budget report required by the State. The difference in the claimed and audited methods is the determination of which of those cost elements are direct costs and which are indirect costs. Indeed, federally "approved" rates which the Controller will accept without further action, are rates calculated by the District and submitted for approval by the federal government, indicating that the process is not an exact science, but a determination of the relevance and reasonableness of the costs allocation assumptions made for the method used.

Government Code Section 17561(d)(2) requires the Controller to pay claims, provided that the Controller may audit the records of any school district to verify the actual amount of the mandated costs, and may reduce any claim that the Controller determines is excessive or unreasonable. The Controller is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable. The audit did not determine that the District's rate was excessive or unreasonable, just that it wasn't federally approved. The District has computed its indirect cost rate utilizing cost accounting principles from the Office of Management and Budget Circular A-21, and the draft audit report has disallowed it without a determination of whether the product of the District's calculation would, or would not, be excessive, unreasonable, or inconsistent with cost accounting principles.

SCO's Comment

Our finding and recommendation are unchanged.

As noted in the finding, the district developed its ICRP in accordance with OMB Circular A-21 methodology. As the district did not obtain federal approval of the ICRP, the ICRP is not acceptable for claiming indirect costs.

The parameters and guidelines state that, "Community College Districts must use one of the following three alternatives: a federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C which uses the CCFS-311; or seven percent (7%)." If the district does not use a federally approved rate and chooses to claim indirect costs using the SCO's FAM-29C option, then the district must comply with the SCO's claiming instructions.

The SCO's claiming instructions state:

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in accordance with Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions; or (2) a flat 7% rate.

These instructions are consistent with the parameters and guidelines for other community college district mandated programs, including the following:

- Absentee Ballots
- Health Benefits for Survivors of Peace Officers and Firefighters
- Health Fee Elimination
- Law Enforcement College Jurisdiction Agreements
- Mandate Reimbursement Process
- Open Meetings Act
- Photographic Record of Evidence
- Sex Offenders Disclosure by Law Enforcement Officers
- Sexual Assault Response Procedure

The claiming instructions further state:

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD.

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 district's contention that the SCO is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable is without merit.

The SCO did, in fact, conclude that the district's indirect cost rates were 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. . . . [Emphasis added.]"¹ The district did not obtain federal approval of its ICRPs. The SCO calculated indirect cost rates using the alternate methodology identified in the its claiming instructions. The alternate methodology indirect cost rates did not support the rates that the district claimed; thus, the rates claimed were excessive.

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

OTHER ISSUE— Duration of Audit

The district's response also addressed the following issue related to the duration of the audit. Our comment follows the district's response.

District's Response

The audit commenced two years ago. An exit conference was conducted on May 9, 2006. No draft audit report was issued. A second exit conference was conducted on November 16, 2007, a delay of 18 months. The result is that the documentation the Controller expects to be readily available for audit was prepared in the usual course of business as long as six years ago. After the passage of this much time, the Controller's expectations as to the scope and immediate availability of supporting documentation are unreasonable and arbitrary.

On November 21, 2007, a transmittal letter was sent via e-mail outlining the draft findings. Subsequently, the auditor contacted the District by telephone on December 5, 2007, asking if there would be a response to the draft audit report. The fifteen days from mail delivery having not expired, my staff informed the auditor the reply would be sent in time to meet the fifteen day requirement. The auditor stated that the fifteen days was measured from the November 21, 2007 date the audit was e-mailed to the District. The District does not consider e-mail an effective delivery of audit reports. The auditor stated that Mr. Spano was in a hurry to issue the report. After an eighteen month delay between exit conferences, it seems inappropriate for your office to be urging the District to submit our response without benefit of the full 15 days to which we are entitled; however, we have complied with the December 11, 2007 deadline (15-days from November 26, 2007, the date the audit report was received).

SCO's Comment

The SCO auditors conducted a status meeting with the district on May 9, 2006, rather than an exit conference. The purpose of the status meeting was to provide the district with all findings and issues noted by the SCO. Near the beginning of the meeting, the district's Deputy Chancellor

stated that he thought the meeting was an exit conference. At that time, the audit manager clarified that it was a status meeting. The audit manager further explained that the purpose of the status meeting was to discuss all potential findings and allow the district sufficient time to provide any supporting documentation to reduce or eliminate the findings.

The district provided our office additional information during and subsequent to the May 9, 2006, status meeting. The auditors reviewed the additional documentation and revised some of the findings. The findings presented at the November 16, 2007, exit conference were the same issues presented in the May 9, 2006, status meeting.

The auditor contacted the district to schedule an exit conference for November 9, 2007. The district later requested that the SCO reschedule the exit conference to November 16, 2007. The auditor explained to the district that if the exit conference was rescheduled to November 16, 2007, the district would only have 15 days to respond. The district agreed to this schedule.

**Attachment—
District's Response to
Draft Audit Report**

LOS RIOS

COMMUNITY
COLLEGE
DISTRICT



American River College
Cosumnes River College
Folsom Lake College
Sacramento City College

1919 Spauls Court
Sacramento, CA 95825
Phone: 916-586-3112
Fax: 916-568-5061
www.losrios.edu

HAND DELIVERED on December 10, 2007
300 Capitol Mall, Suite 418

December 10, 2007

Mr. Jim L. Spano, Chief
Mandated Costs Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Re: **Los Rios Community College District**
Chapter 961, Statutes of 1975
Collective Bargaining
Fiscal Years 2001-2002, 2002-03, and 2003-04

Dear Mr. Spano:

This letter is the response of Los Rios Community College District to the letter dated November 21, 2007, from Jeffrey V. Brownfield and received by the District on November 26, 2007, which transmits a draft copy of the audit report of the District's Collective Bargaining annual reimbursement claims for the period of July 1, 2001 through June 30, 2004.

Finding 1 - Unallowable salaries and benefits, and related indirect costs

The draft audit report disallows \$46,574, of which \$35,703 is unallowable salaries and benefits costs and \$10,871 is related indirect costs for the audit period. The reason for these findings is the quantity and quality of District documentation. None of the adjustments were made because the costs claimed were determined to be excessive or unreasonable. Whereas employees submitted their time on a form supplied by the District Office and the employee signed confirming certification of the time spent, this was not found to be sufficient documentation. The audit report organizes the adjustments into three categories.

UNSUPPORTED HOURS CLAIMED

The draft audit report concludes the District claimed "unsupported hours" totaling \$2,374 for the audit period.

| Amount Adjusted Each Fiscal Year by Component Group | | | | |
|--|----------------|----------------|----------------|---------------|
| Components | 2001-02 | 2002-03 | 2003-04 | Totals |
| G1-3 | \$ 31 | \$ 2,482 | (\$3,092) | (\$ 579) |
| G4-7 | \$ 685 | (\$2,506) | \$ 26 | (\$1,795) |
| | \$ 716 | (\$ 24) | (\$ 3,066) | (\$2,374) |

The draft audit report states that the "district made typographical errors and claimed duplicate costs when preparing the mandated cost claims" and that the District "also claimed employee hours without any support." An auditor work paper (3G1) provided at the November 16, 2007-exit conference states that "the unsupported cost is due to the hours and amount claimed in the cost detail worksheet (Form CB-2) that is not traceable to any of the supporting documents provided by the district."

INSUFFICIENT SUPPORT

The draft audit report concludes the District claimed \$32,309 for the audit period for staff hours "that were not traceable to supporting documentation."

| Amount Adjusted Each Fiscal Year by Component Group | | | | |
|--|-------------------|----------------|------------------|-------------------|
| Components | 2001-02 | 2002-03 | 2003-04 | Totals |
| G1-3 | (\$16,478) | (\$393) | (\$7,063) | (\$23,934) |
| G4-7 | (7,052) | (289) | (1,034) | (8,375) |
| Total | (\$23,530) | (\$682) | (\$8,097) | (\$32,309) |

An auditor work paper (3G1) provided at the November 16, 2007-exit conference states that insufficient support "occurs when there is a duplication in the hours on the supporting documents, the total hours claimed cannot be fully traced to the documents, or more than five district employees were claimed per negotiation meeting."

INELIGIBLE COSTS

The draft audit report concludes the District claimed "ineligible salaries and benefits totaling \$1,020 that are not reimbursable under the mandate program" for the audit period.

| Amount Adjusted Each Fiscal Year by Component Group | | | | |
|--|----------------|----------------|----------------|------------------|
| Components | 2001-02 | 2002-03 | 2003-04 | Totals |
| G1-3 | | | (\$168) | (\$168) |
| G4-7 | (\$852) | | | (852) |
| Total | (\$852) | | (\$168) | (\$1,020) |

The draft audit report states that the \$852 adjustment pertains to Title 5 complaint costs and the \$168 adjustment pertains to "more than five employees during a negotiation meeting."

DISTRICT RESPONSE

For the various adjustments, the draft audit report cites Government Code section 17514 for the proposition that "costs mandated by the State" means any increased costs that the district is required to incur." The draft audit report also states that the parameters and guidelines provide for reimbursement of "increased costs" as a result of compliance with the mandate, and specifically, that reimbursement is limited to five district representatives at negotiations sessions. The District does not concur with the adjustments because the audit report does not provide evidence in support of the qualitative decision the auditor made to disallow specific staff time. In other words, there is no evidence of why the auditor concluded that the costs were totally unsupported, insufficiently supported, or not related to the mandate. This basis for insufficient District supporting documentation sets a standard for the District higher than the standards for the auditor, as evidence was not provided to support the factual basis for each adjustment.

The District reported its actual reimbursable costs in the manner required by the parameters and guidelines and on the forms provided for by the Controller's claiming instructions for this program. These instructions do not require as a specific condition of reimbursement that claimants provide the individual activity log sheets or time records the Controller has established after the fact as an

audit requirement. Instead, the parameters and guidelines specify a "worksheet" supporting the calculation of hourly rates and benefits.

The draft audit report recommends the District "develop and implement an adequate recording and reporting system to ensure that all costs claimed are allowable and properly supported." If and when the Controller publishes enforceable and specific standards through the public rulemaking process, claimants will be able to comply with those standards in the usual course of business. The audit process is not the appropriate method for introducing new standards.

Finding 2 - Unallowable contracted services costs

The draft audit report concludes that the District claimed unallowable contracted services costs of \$168,334 for FY 2001-02. The total includes three adjustments to the amounts claimed:

- \$27,260 of "ineligible" grievance adjudication costs claimed were disallowed "that were not collective-bargaining related."
- \$5,112 of "overstated" grievance arbitration costs claimed were disallowed because the District "claimed 100% rather than 50% of the costs."
- \$135,962 for a reclassification study was disallowed because the cost was "incurred in the prior fiscal year."

DISTRICT RESPONSE

The District has no additional comments regarding Finding 2, at this time.

Finding 3- Unallowable indirect costs

The draft audit report concludes that the "district claimed unallowable indirect costs totaling \$82,858 for the audit period" because the indirect cost calculation method used by the District was inappropriate since it was not a cost study specifically approved by the federal government. The draft audit report states:

"The district developed indirect cost rate proposals (IRCPs) based on an Office of Management and Budget (OMB) Circular A-21 methodology. However, the district did not obtain federal approval for its IRCPs. Therefore, we calculated indirect cost rates using the alternative methodology (FAM-29C) allowed by the SCO's claiming instructions. The calculated FAM-29C indirect cost rates did not support the rates claimed."

DISTRICT RESPONSE

The audit report asserts that the claimants must obtain federal approval when it prepares IRCPs in accordance with OMB Circular A-21. Neither the Commission nor the Controller has ever specified the federal agencies which have the authority to "approve" indirect cost rates. The parameters and guidelines also allow for calculation of the indirect cost rate using the Controller's FAM -29C, which is the procedure utilized by the District. The correct forms were used and the claimed amounts were entered at the correct locations.

Both the District's method and the Controller's FAM-29C method utilize the same source document, the CCFS-311 annual financial and budget report required by the State. The difference in the claimed and audited methods is the determination of which of those cost elements are direct costs and which are indirect costs. Indeed, federally "approved" rates which the Controller will accept without further action, are rates calculated by the District and submitted for approval by the federal government, indicating that the process is not an exact science, but a

determination of the relevance and reasonableness of the costs allocation assumptions made for the method used.

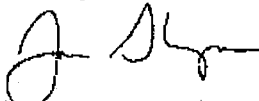
Government Code Section 17561(d)(2) requires the Controller to pay claims, provided that the Controller may audit the records of any school district to verify the actual amount of the mandated costs, and may reduce any claim that the Controller determines is excessive or unreasonable. The Controller is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable. The audit did not determine that the District's rate was excessive or unreasonable, just that it wasn't federally approved. The District has computed its indirect cost rate utilizing cost accounting principles from the Office of Management and Budget Circular A-21, and the draft audit report has disallowed it without a determination of whether the product of the District's calculation would, or would not, be excessive, unreasonable, or inconsistent with cost accounting principles.

Duration of the Audit

The audit commenced two years ago. An exit conference was conducted on May 9, 2006. No draft audit report was issued. A second exit conference was conducted on November 16, 2007, a delay of 18 months. The result is that the documentation the Controller expects to be readily available for audit was prepared in the usual course of business as long as six years ago. After the passage of this much time, the Controller's expectations as to the scope and immediate availability of supporting documentation are unreasonable and arbitrary.

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Sincerely,



Jon Sharpe, Deputy Chancellor
Los Rios Community College District

Cc: Jeffrey V. Brownfield, Chief, Division of Audits, State Controller's Office
Theresa Matista, Associate Vice Chancellor, Finance
Carrie Bray, Director, Accounting Services
Raymond Andres, General Accounting Supervisor
Keith B. Petersen, Consultant

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

<http://www.sco.ca.gov>

S06-MCC-018

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
Collective Bargaining

| | |
|------------------------------|------------------------------|
| For \$ (Controller Use Only | Program 011 |
| (19) Program Number 00011 | |
| (20) Date Filed / / | |
| (21) LRS Input / / | |

01) Claimant Identification Number
S34050

02) Mailing Address

Claimant Name
Los Rios Community College District

County of Location
Sacramento

Street Address or PO Box
1919 Spanos Court

City State Zip Code
Sacramento CA 95825

| Reimbursement Claim Data | |
|--------------------------|--------------|
| (22) CB-1, (03)(1)(e) | \$0.00 |
| (23) CB-1, (03)(2)(e) | \$0.00 |
| (24) CB-1, (03)(3)(e) | \$483,666.41 |
| (25) CB-1, (03)(4)(e) | \$2,499.17 |
| (26) CB-1, (03)(5)(e) | \$0.00 |
| (27) CB-1, (03)(6)(e) | \$74,833.83 |
| (28) CB-1, (03)(7)(e) | \$754.02 |
| (29) CB-1, (04)(d) | \$314,533.80 |
| (30) CB-1, (04)(e) | \$561,753.40 |
| (31) CB-1, (05)(e) | \$11,500.00 |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |


| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|-----------------|---------------------|
| | (03) Estimated | (11) Amended |
| Fiscal Year of Cost | (06) 2002-2003 | (12) 2001-2002 |
| Total Claim Amount | (07) \$660,700 | (13) \$600,681 |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) \$0 |
| Less: Estimated Claim Payment Received | | (15) \$100,000 |
| Net Claim Amount | | (16) \$500,681 |
| Due from State | (08) \$660,700 | (17) \$500,681 |
| Due to State | | (18) \$0 |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and certify under penalty of perjury that I have not violated any of the provisions of Government Code § 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual Costs for the mandated program of Chapter 961, Statutes of 1975, set forth on the attached statements.

Signature of Authorized Officer


 Jon Sharpe
 Type or Print Name

Date

 1/10/03

 Vice Chancellor, Business
 Title

(39) Name of Contact Person for Claim
SixTen and Associates

Telephone Number (858) 514-8605
 E-Mail Address kbpsixten@aol.com

| | | |
|------------------------|---|----------------------|
| Program 011 | Mandated Costs Collective Bargaining Claim Summary | Form CB-1 |
|------------------------|---|----------------------|

| | | |
|--|-------------------------------------|--------------------------|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement | Fiscal Year 2001-2002 |
|--|-------------------------------------|--------------------------|

| Rodda Act Direct Costs | Cost Elements | | | | |
|---|-------------------------------|--------------------------------|-----------------------------|-------------------------------|---------------------|
| (03) Reimbursable Components: | (a) Salaries & Benefits | (b) Materials & Supplies | (c) Travel & Training | (d) Contracted Services | (e) Total |
| 1. Determination of Bargaining Units and Exclusive Representation | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 |
| 2. Election of Unit Representation | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 |
| 3. Cost of Negotiations | \$211,742.40 | \$0.00 | 0.00 | \$271,924.01 | \$483,666.41 |
| 4. Impasse Proceedings | \$2,499.17 | \$0.00 | 0.00 | \$0.00 | \$2,499.17 |
| 5. Collective Bargaining Agreement Disclosure | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 |
| 6. Contract Administration | \$32,223.99 | \$0.00 | 0.00 | \$42,609.84 | \$74,833.83 |
| 7. Unfair Labor Practice Charges | \$754.02 | \$0.00 | 0.00 | \$0.00 | \$754.02 |
| (04) Total Rodda Act Direct Costs | \$247,219.58 | \$0.00 | \$0.00 | \$314,533.85 | \$561,753.43 |

| Winton Act Direct Costs | | | | | |
|--|--|------|------|-----------|------------|
| (05) Base Year, 1974/75 Direct Costs | 0.00 | 0.00 | 0.00 | 11,500.00 | 11,500.00 |
| (06) Base Year Direct Costs Adjusted by IP | [Line (05)(e) x 3.219] for 2001-2002 f.y.] | | | | 37,018.50 |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | 524,734.93 |

| Indirect Costs | | | | | |
|---|--|--|--|--|------------|
| (08) Total Rodda Act Direct Costs less Contracted Services | [Line (04)(e) - line (04)(d)] | | | | 247,219.58 |
| (09) Base Year Costs Less Contracted Services adjusted by IPD | [Line (05)(e) - line (05)(d)] x 3.219] | | | | 0.00 |
| (10) Increased Direct Costs less Contracted Services | [Line (08) - line (09)] | | | | 247,219.58 |
| (11) Indirect Cost Rat | From J-380, J-580 or FAM-27C | | | | 30.72% |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | 75,945.85 |
| (13) Total Direct and Indirect Costs | [Line (07) + line (12)] | | | | 600,680.78 |

| Cost Reduction | | | | | |
|--|---|--|--|--|------------|
| (14) Less: Offsetting Savings, if applicable | | | | | \$0.00 |
| (15) Less: Other Reimbursements, if applicable | | | | | \$0.00 |
| (16) Total Claimed Amount: | 83 [Line (13) - {Line (14) + Line (15)}] | | | | 600,680.78 |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|---|--|
| (01) Claimant <p style="text-align: center;">Los Rios Community College District</p> | (02) Fiscal Year Costs Were Incurred <p style="text-align: center;">2001-2002</p> |
|---|--|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Cost of Negotiations

| (04) Description of Expenses: Complete columns (a) through (f). | | | Object Accounts | | | |
|--|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
| Negotiations | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$70.67 | 206.50 | \$14,593.36 | | | |
| Allegre, Robert Vice President, Instruction | \$82.88 | 130.60 | \$10,824.13 | | | |
| Beachler, Judith Direct. Institutional Research | \$67.99 | 11.00 | \$747.89 | | | |
| Bray, Carrie Director, Accounting Services | \$69.88 | 1.70 | \$118.80 | | | |
| Brown, Christopher VP, Admin & Student | \$76.94 | 115.60 | \$8,894.26 | | | |
| Cox, Ryan Director, HR & Empl Relations | \$60.85 | 133.00 | \$8,093.05 | | | |
| Dahms, Paul Director, Facility Maintenance | \$73.00 | 27.90 | \$2,036.70 | | | |
| Davatz, Louise Vice Chancellor Finance & Admi | \$109.42 | 8.50 | \$930.07 | | | |
| Davies, Marlin (Skip) Deputy Chancellor | \$97.17 | 171.70 | \$16,684.09 | | | |
| Dun, Larry Dean, Counseling | \$75.42 | 70.00 | \$5,279.40 | | | |
| Holsclaw, Michael Vice Chancellor, IT | \$78.18 | 1.50 | \$117.27 | | | |
| Hsieh, Patricia VP, Student Services | \$73.52 | 88.50 | \$6,506.52 | | | |
| Karns, William VP, Instruction | \$82.22 | 103.30 | \$8,493.33 | | | |
| Kirklin, Kathleen VP, Administration | \$79.60 | 58.30 | \$4,640.68 | | | |

| | | | | | | |
|-------------------------------------|--|------------|-------------|--------|------|--------|
| (05) Total <input type="checkbox"/> | Subtotal <input checked="" type="checkbox"/> | Page: 1 of | \$87,959.54 | \$0.00 | 0.00 | \$0.00 |
|-------------------------------------|--|------------|-------------|--------|------|--------|

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant
Los Rios Community College District

(02) Fiscal Year Costs Were Incurred
2001-2002

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Cost of Negotiations

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|--|--|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Matista, Theresa Director, Fiscal Services | \$78.23 | 219.80 | \$17,194.95 | | | |
| McLain, Katherine Dean, Science Math & Tech | \$70.62 | 5.50 | \$388.41 | | | |
| Owings, Colleen Dean, Science & Allied Health | \$70.31 | 72.50 | \$5,097.48 | | | |
| Parker, Pamela Director, Personnel Services | \$68.92 | 187.90 | \$12,950.07 | | | |
| Roach, Brian Director/Manager/Dean | \$66.32 | 8.00 | \$530.56 | | | |
| Rodgers, Lloyd VP, Administration | \$79.97 | 33.50 | \$2,679.00 | | | |
| Sharpe, Jon Exec Vice Chancellor Fin & Adm | \$90.89 | 12.00 | \$1,090.68 | | | |
| Silvia, William Director/Manager/Dean | \$78.06 | 2.00 | \$156.12 | | | |
| Substitutes, for staff at Negotiations | \$73.66 | 1,080.00 | \$79,552.80 | | | |
| Negotiations Preparation | | | | | | |
| Balsamo, Brenda HR Analyst | \$38.01 | 18.00 | \$684.18 | | | |
| Brazil, Brad Research Analyst | \$52.44 | 5.50 | \$288.42 | | | |
| Ferreira, Anita Fiscal Services Supervisor | \$39.45 | 9.00 | \$355.05 | | | |
| Jones, Mike Employee Benefits Supt | \$42.80 | 1.00 | \$42.80 | | | |
| Pannier, Larry | \$56.84 | 42.70 | \$2,427.07 | | | |
| (05) Total <input type="checkbox"/> | Subtotal <input checked="" type="checkbox"/> | Page: 2 of | \$128,078.26 | \$0.00 | 0.00 | \$0.00 |

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| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
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|---|--|
| (01) Claimant <p style="text-align: center;">Los Rios Community College District</p> | (02) Fiscal Year Costs Were Incurred <p style="text-align: center;">2001-2002</p> |
|---|--|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Cost of Negotiations

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|--|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Conf. Systems Analyst | | | | | | |
| Perez, Alma Conf. Admin Secretary II | \$28.44 | 4.80 | \$136.51 | | | |
| Purmort, Martin Payroll Supervisor | \$49.30 | 1.70 | \$83.81 | | | |
| Wathen, Cory Conf. Internal Auditor | \$62.48 | 2.00 | \$124.96 | | | |
| Reclassification studies Lyceum , Group Reclassification Study Firm | \$1,000.00 | 271.92 | | | | \$271,924.01 |

| | | | | | | |
|-------------------------------------|--|------------|------------|--------|------|--------------|
| (05) Total <input type="checkbox"/> | Subtotal <input checked="" type="checkbox"/> | Page: 3 of | \$2,772.35 | \$0.00 | 0.00 | \$271,924.01 |
|-------------------------------------|--|------------|------------|--------|------|--------------|

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| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
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|---|--|
| (01) Claimant <p style="text-align: center;">Los Rios Community College District</p> | (02) Fiscal Year Costs Were Incurred <p style="text-align: center;">2001-2002</p> |
|---|--|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Impasse Proceedings

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|--|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Mediation | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$70.67 | 9.00 | \$636.03 | | | |
| Bruckman, Steven General Counsel | \$85.25 | 6.00 | \$511.50 | | | |
| Cox, Ryan Director, HR & Empl Relations | \$60.85 | 1.50 | \$91.28 | | | |
| Dun, Larry Dean, Counseling | \$75.42 | 1.50 | \$113.13 | | | |
| Karns, William VP, Instruction | \$82.22 | 1.50 | \$123.33 | | | |
| Keene, Hortencia Conf. Pers. Services Officer | \$57.90 | 3.00 | \$173.70 | | | |
| Owings, Colleen Dean, Science & Allied Health | \$70.31 | 2.00 | \$140.62 | | | |
| Parker, Pamela Director, Personnel Services | \$68.92 | 1.30 | \$89.60 | | | |
| Perez, Alma Conf. Admin Secretary II | \$28.44 | 21.80 | \$619.99 | | | |

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|--|-----------------------------------|--------------|------------|--------|------|--------|
| (05) Total <input checked="" type="checkbox"/> | Subtotal <input type="checkbox"/> | Page: 1 of 1 | \$2,499.17 | \$0.00 | 0.00 | \$0.00 |
|--|-----------------------------------|--------------|------------|--------|------|--------|

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| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

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|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2001-2002 |
|--|---|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

| (04) Description of Expenses: Complete columns (a) through (f). | Object Accounts | | | | | |
|--|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
| Contract Administration | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$70.67 | 1.50 | \$106.01 | | | |
| Bruckman, Steven General Counsel | \$85.25 | 1.50 | \$127.88 | | | |
| Chock-Hunt, Susan VP, Instruction | \$76.60 | 4.80 | \$367.68 | | | |
| Torgeson, Gary Dean, PE Health & Athletics | \$70.39 | 9.00 | \$633.51 | | | |
| Travis, Deborah VP, Instruction | \$78.06 | 1.00 | \$78.06 | | | |
| Wark, Linda Associate VP, Instruction | \$75.59 | 3.50 | \$264.57 | | | |
| Grievance Arbitration | | | | | | |
| Esquire Deposition, Service Deposition Service | \$100.00 | 33.62 | | | | \$3,362.10 |
| Hoh, Ronald Arbitrator/Mediator | \$100.00 | 4.75 | | | | \$475.00 |
| Rader, Wilma Attorney | \$100.00 | 102.24 | | | | \$10,224.45 |
| Grievances | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$70.67 | 35.30 | \$2,494.65 | | | |
| Bowles, Steven Director | \$70.33 | 14.50 | \$1,019.79 | | | |
| Bray, Carrie Director, Accounting Services | \$69.88 | 19.10 | \$1,334.71 | | | |

| | | | | |
|---|------------|--------|------|-------------|
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 1 of | \$6,426.84 | \$0.00 | 0.00 | \$14,061.55 |
|---|------------|--------|------|-------------|

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| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
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|---|--|
| (01) Claimant <p style="text-align: center;">Los Rios Community College District</p> | (02) Fiscal Year Costs Were Incurred <p style="text-align: center;">2001-2002</p> |
|---|--|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

| (04) Description of Expenses: Complete columns (a) through (f). | | | | Object Accounts | | |
|--|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
| Bruckman, Steven General Counsel | \$85.25 | 157.00 | \$13,384.25 | | | |
| Cox, Ryan Director, HR & Empl Relations | \$60.85 | 83.00 | \$5,050.55 | | | |
| Davatz, Louise Vice Chancellor Finance & Admi | \$109.42 | 0.50 | \$54.71 | | | |
| Davies, Marlin (Skip) Deputy Chancellor | \$97.17 | 3.00 | \$291.51 | | | |
| Downing, Linda Secretary I | \$21.81 | 1.00 | \$21.81 | | | |
| Forbes-Boyte, Kari Dean, Social Science | \$69.87 | 8.50 | \$593.90 | | | |
| Frew, Robert Dean, English | \$75.17 | 0.40 | \$30.07 | | | |
| Gessford, Sheryl Dean | \$70.70 | 29.00 | \$2,050.30 | | | |
| Johnson, Schachter, & Collins Attorneys | \$120.00 | 4.70 | | | | \$564.00 |
| Johnson, Schachter, & Collins Attorneys | \$115.00 | 6.30 | | | | \$724.50 |
| Jones, Mike Employee Benefits Supt | \$42.80 | 2.00 | \$85.60 | | | |
| Matista, Theresa Director, Fiscal Services | \$78.23 | 4.50 | \$352.04 | | | |
| Parker, Pamela Director, Personnel Services | \$68.92 | 13.50 | \$930.42 | | | |
| Perez, Alma Conf. Admin Secretary II | \$28.44 | 0.30 | \$8.53 | | | |
| Rosenthal, Rachael | \$62.19 | 4.00 | \$248.76 | | | |

| | | | | |
|---|-------------|--------|------|------------|
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 2 of | \$23,102.44 | \$0.00 | 0.00 | \$1,288.50 |
|---|-------------|--------|------|------------|

| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | | | | | | FORM CB-2 | |
|---|------------------------------------|------------------------------------|---|----------------------------------|-----------------------------|-------------------------------|--|
| (01) Claimant Los Rios Community College District | | | (02) Fiscal Year Costs Were Incurred 2001-2002 | | | | |
| (03) Reimbursable Component: Check only one box per form to identify the component being claimed. Contract Administration | | | | | | | |
| (04) Description of Expenses: Complete columns (a) through (f). | | | | Object Accounts | | | |
| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services | |
| Dean, Math & Engineering | | | | | | | |
| Sharpe, Jon Exec Vice Chancellor Fin & Adm | \$90.89 | 0.50 | \$45.45 | | | | |
| Silvia, William Director/Manager/Dean | \$78.06 | 0.50 | \$39.03 | | | | |
| Smith, Marie College President | \$97.41 | 14.00 | \$1,363.74 | | | | |
| Thiel, Leland Dean, Instruction | \$71.93 | 1.00 | \$71.93 | | | | |
| Travis, Deborah VP, Instruction | \$78.06 | 2.30 | \$179.54 | | | | |
| Vorwerck, Alan Director, Information Tech. | \$66.32 | 1.00 | \$66.32 | | | | |
| Wark, Linda Associate VP, Instruction | \$75.59 | 1.00 | \$75.59 | | | | |
| Title 5 Complaints | | | | | | | |
| Bruckman, Steven General Counsel | \$85.25 | 2.40 | \$204.60 | | | | |
| Carlson Thomas, LLP Attorneys | \$135.00 | 183.35 | | | | \$24,752.25 | |
| Carlson Thomas, LLP. Attorneys | \$100.00 | 19.42 | | | | \$1,941.54 | |
| Fong, Vickey Dean, Instruction | \$77.09 | 0.80 | \$61.67 | | | | |
| Karns, William VP, Instruction | \$82.22 | 1.00 | \$82.22 | | | | |
| Lewis, Marrilee College President | \$96.67 | 1.60 | \$154.67 | | | | |
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 3 of | | | \$2,593.52 | \$0.00 | 0.00 | \$26,693.79 | |

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| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
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|---|--|
| (01) Claimant <p style="text-align: center;">Los Rios Community College District</p> | (02) Fiscal Year Costs Were Incurred <p style="text-align: center;">2001-2002</p> |
|---|--|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

| (04) Description of Expenses: Complete columns (a) through (f). | | | | Object Accounts | | |
|--|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
| McCullough, Crisco Dean, Car/Technology | \$66.81 | 4.00 | \$267.24 | | | |
| Railey, George Dean, Humanities/Social Study | \$59.08 | 1.40 | \$82.71 | | | |
| The Davidson Group, Legal Services Company | \$1.00 | 26.00 | | | | \$26.00 |
| The Davidson Group., Legal Service Company | \$80.00 | 6.75 | | | | \$540.00 |

| | | | | |
|---|----------|--------|------|----------|
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 4 of | \$349.95 | \$0.00 | 0.00 | \$566.00 |
|---|----------|--------|------|----------|

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

| (01) Claimant Los Rios Community College District | | | | (02) Fiscal Year Costs Were Incurred 2001-2002 | | |
|---|------------------------------------|------------------------------------|---------------------------------|---|-----------------------------|-------------------------------|
| (03) Reimbursable Component: Check only one box per form to identify the component being claimed. Unfair Labor Practice Charges | | | | | | |
| (04) Description of Expenses: Complete columns (a) through (f). | | | | Object Accounts | | |
| (a) Employees Names, Job Classifications, Functions Performed and Description of Expense | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
| Unfair Labor Disputes | | | | | | |
| Davies, Marlin (Skip) Deputy Chancellor | \$97.17 | 2.00 | \$194.34 | | | |
| Parker, Pamela Director, Personnel Services | \$68.92 | 5.80 | \$399.74 | | | |
| Rodgers, Lloyd VP, Administration | \$79.97 | 2.00 | \$159.94 | | | |
| (05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: 1 of 1 | | | \$754.02 | \$0.00 | 0.00 | \$0.00 |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Aaker, Ann - Assoc Vice Chancellor HR Salaried Employee | \$70.67 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|--------------------|------------------|--------------------------------|-------------------------|
| 1/1/02 | 9.00 | \$636.03 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent on impasse issues | | | | |
| 1/1/02 | 206.50 | \$14,593.36 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 35.30 | \$2,494.65 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/02 | 1.50 | \$106.01 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>252.30</u> | <u>\$17,830.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Allegre, Robert - Vice President, Instruction Salaried Employee | \$82.88 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|--------------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 130.60 | \$10,824.13 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>130.60</u> | <u>\$10,824.13</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Balsamo, Brenda - HR Analyst Salaried Employee | \$38.01 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|-----------------------------|--------------------------|
| 1/1/02 | 18.00 | \$684.18 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparation for negotiations | | | | |
| | <u>18.00</u> | <u>\$684.18</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Beachler, Judith - Direct. Institutional Research Salaried Employee | \$67.99 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-----------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 11.00 | \$747.89 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>11.00</u> | <u>\$747.89</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|----------------------------------|----------------|
| Bowles, Steven - Director | \$70.33 |
| Salaried Employee | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|-------------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 14.50 | \$1,019.79 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on greivance issues | | | | |
| | <u>14.50</u> | <u>\$1,019.79</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------------|
| Bray, Carrie - Director, Accounting Services | \$69.88 |
| Salaried Employee | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-------------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 1.70 | \$118.80 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 19.10 | \$1,334.71 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>20.80</u> | <u>\$1,453.50</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|----------------|
| Brazil, Brad - Research Analyst | \$52.44 |
| Salaried Employee | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|-----------------------------|--------------------------|
| 1/1/02 | 5.50 | \$288.42 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparation for negotiations | | | | |
| | <u>5.50</u> | <u>\$288.42</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------------|
| Brown, Christopher - VP, Admin & Student | \$76.94 |
| Salaried Employee | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-------------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 115.60 | \$8,894.26 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>115.60</u> | <u>\$8,894.26</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------------|
| Bruckman, Steven - General Counsel | \$85.25 |
| Salaried Employee | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 157.00 | \$13,384.25 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent by attorney on grievance issues | | | | |
| 1/1/02 | 6.00 | \$511.50 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | | | | |
|--------|---|--------------------|---------------|---------------|---|
| | Time spent by attorney on impasse issues | | | | |
| 1/1/02 | 1.50 | \$127.88 | \$0.00 | \$0.00 | Contract Administration Contract Administration |
| | Time spent by attorney on contract administration issues | | | | |
| 1/1/02 | 2.40 | \$204.60 | \$0.00 | \$0.00 | Contract Administration Title 5 Complaints |
| | Time spent with Carlson Thomas LLP's attorneys working on Title 5 discrimination issues | | | | |
| | <u>166.90</u> | <u>\$14,228.23</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------|
| Carlson Thomas, LLP - Attorneys Contracted Service | \$135.00 |
|---|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|--|
| 1/1/02 | 183.35 | \$0.00 | \$0.00 | \$24,752.25 | Contract Administration Title 5 Complaints |
| | Time spent by attorneys working on Title 5 discrimination issues | | | | |
| | <u>183.35</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$24,752.25</u> | |

| | |
|--|----------|
| Carlson Thomas, LLP. - Attorneys Contracted Service | \$100.00 |
|--|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|--|
| 1/1/02 | 19.42 | \$0.00 | \$0.00 | \$1,941.54 | Contract Administration Title 5 Complaints |
| | Costs incurred by attorneys working on Title 5 discrimination issues | | | | |
| | <u>19.42</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$1,941.54</u> | |

| | |
|--|---------|
| Chock-Hunt, Susan - VP, Instruction Salaried Employee | \$76.60 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|-----------------------------|---|
| 1/1/02 | 4.80 | \$367.68 | \$0.00 | \$0.00 | Contract Administration Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>4.80</u> | <u>\$367.68</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Cox, Ryan - Director, HR & Empl Relations Salaried Employee | \$60.85 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|--------------------|------------------|-----------------------------|------------------------------------|
| 1/1/02 | 133.00 | \$8,093.05 | \$0.00 | \$0.00 | Cost of Negotiations Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 83.00 | \$5,050.55 | \$0.00 | \$0.00 | Contract Administration Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/02 | 1.50 | \$91.28 | \$0.00 | \$0.00 | Impasse Proceedings Mediation |
| | Time spent on impasse issues | | | | |
| | <u>217.50</u> | <u>\$13,234.88</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|---|---------|
| Dahms, Paul - Director, Facility Maintenance Salaried Employee | \$73.00 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-------------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 27.90 | \$2,036.70 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>27.90</u> | <u>\$2,036.70</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|----------|
| Davatz, Louise - Vice Chancellor Finance & Admi Salaried Employee | \$109.42 |
|--|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-----------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 8.50 | \$930.07 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 0.50 | \$54.71 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>9.00</u> | <u>\$984.78</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Davies, Marlin (Skip) - Deputy Chancellor Salaried Employee | \$97.17 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|--------------------|------------------|-----------------------------------|-----------------------|
| 1/1/02 | 171.70 | \$16,684.09 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 2.00 | \$194.34 | \$0.00 | \$0.00 Unfair Labor Practice Char | Unfair Labor Disputes |
| | Time spent on unfair labor dispute issues | | | | |
| 1/1/02 | 3.00 | \$291.51 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>176.70</u> | <u>\$17,169.94</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Downing, Linda - Secretary I Salaried Employee | \$21.81 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------------|----------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 1.00 | \$21.81 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent in grievance adjudication | | | | |
| | <u>1.00</u> | <u>\$21.81</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

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|--|---------|
| Dun, Larry - Dean, Counseling Salaried Employee | \$75.42 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|-------------------|------------------|-----------------------------|-----------------------------------|
| 1/1/02 | 70.00 | \$5,279.40 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | | | | | Time spent on negotiations issues |
| 1/1/02 | 1.50 | \$113.13 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | | | | | Time spent on impasse issues |
| | <u>71.50</u> | <u>\$5,392.53</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------|
| Esquire Deposition , Service - Deposition Service Contracted Service | \$100.00 |
|---|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|---------------|------------------|------------------------------------|---|
| 1/1/02 | 33.62 | \$0.00 | \$0.00 | \$3,362.10 Contract Administration | Grievance Arbitration |
| | | | | | Cost of Deposition Service for arbitration of grievance issue |
| | <u>33.62</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$3,362.10</u> | |

| | |
|---|---------|
| Ferreira, Anita - Fiscal Services Supervisor Salaried Employee | \$39.45 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|-----------------|------------------|-----------------------------|--|
| 1/1/02 | 9.00 | \$355.05 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | | | | | Time spent in preparation for negotiations |
| | <u>9.00</u> | <u>\$355.05</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Fong, Vickey - Dean, Instruction Salaried Employee | \$77.09 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|----------------|------------------|--------------------------------|--|
| 1/1/02 | 0.80 | \$61.67 | \$0.00 | \$0.00 Contract Administration | Title 5 Complaints |
| | | | | | Time spent with Carlsen Thomas LLP's attorneys working on Title5 discrimination issues |
| | <u>0.80</u> | <u>\$61.67</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Forbes-Boyte, Kari - Dean, Social Science Salaried Employee | \$69.87 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|-----------------|------------------|--------------------------------|--------------------------------|
| 1/1/02 | 8.50 | \$593.90 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | | | | | Time spent on grievance issues |
| | <u>8.50</u> | <u>\$593.90</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|---|---------|
| Frew, Robert - Dean, English Salaried Employee | \$75.17 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|--------------------------------|--------------|----------------|------------------|-----------------------------|---------------------------------------|
| 1/1/02 | 0.40 | \$30.07 | \$0.00 | \$0.00 | Contract Administration Grievances |
| Time spent on grievance issues | | | | | |
| | <u>0.40</u> | <u>\$30.07</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Gessford, Sheryl - Dean Salaried Employee | \$70.70 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|--------------------------------|--------------|-------------------|------------------|-----------------------------|---------------------------------------|
| 1/1/02 | 29.00 | \$2,050.30 | \$0.00 | \$0.00 | Contract Administration Grievances |
| Time spent on grievance issues | | | | | |
| | <u>29.00</u> | <u>\$2,050.30</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------|
| Hoh, Ronald - Arbitrator/Mediator Contracted Service | \$100.00 |
|---|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|--|--------------|---------------|------------------|-----------------------------|--|
| 1/1/02 | 4.75 | \$0.00 | \$0.00 | \$475.00 | Contract Administration Grievance Arbitration |
| Costs incurred for arbitraion of grievance issue | | | | | |
| | <u>4.75</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$475.00</u> | |

| | |
|--|---------|
| Holsclaw, Michael - Vice Chancellor, IT Salaried Employee | \$78.18 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-----------------------------------|--------------|-----------------|------------------|-----------------------------|--------------------------------------|
| 1/1/02 | 1.50 | \$117.27 | \$0.00 | \$0.00 | Cost of Negotiations Negotiations |
| Time spent on negotiations issues | | | | | |
| | <u>1.50</u> | <u>\$117.27</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Hsieh, Patricia - VP, Student Services Salaried Employee | \$73.52 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-----------------------------------|--------------|-------------------|------------------|-----------------------------|--------------------------------------|
| 1/1/02 | 88.50 | \$6,506.52 | \$0.00 | \$0.00 | Cost of Negotiations Negotiations |
| Time spent on negotiations issues | | | | | |
| | <u>88.50</u> | <u>\$6,506.52</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | |
|---|--|----------|
| Johnson, Schachter, & Collins - Attorneys | | |
| Contracted Service | | \$120.00 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|----------------------------------|-----------------|
| 1/1/02 | 4.70 | \$0.00 | \$0.00 | \$564.00 Contract Administration | Grievances |
| | Time spent by attorneys working on grievance issues | | | | |
| | <u>4.70</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$564.00</u> | |

| | | |
|---|--|----------|
| Johnson, Schachter, & Collins - Attorneys | | |
| Contracted Service | | \$115.00 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|----------------------------------|-----------------|
| 1/1/02 | 6.30 | \$0.00 | \$0.00 | \$724.50 Contract Administration | Grievances |
| | Time spent by attorneys working on grievance issues | | | | |
| | <u>6.30</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$724.50</u> | |

| | | |
|--------------------------------------|--|---------|
| Jones, Mike - Employee Benefits Supt | | |
| Salaried Employee | | \$42.80 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|--------------------------------|--------------------------|
| 1/1/02 | 1.00 | \$42.80 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparation for negotiations | | | | |
| 1/1/02 | 2.00 | \$85.60 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent in adjudication of grievances | | | | |
| | <u>3.00</u> | <u>\$128.40</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | | |
|----------------------------------|--|---------|
| Karns, William - VP, Instruction | | |
| Salaried Employee | | \$82.22 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|-------------------|------------------|--------------------------------|--------------------|
| 1/1/02 | 103.30 | \$8,493.33 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 1.50 | \$123.33 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent on impasse issues | | | | |
| 1/1/02 | 1.00 | \$82.22 | \$0.00 | \$0.00 Contract Administration | Title 5 Complaints |
| | Time spent with Carlsen Thomas LLP's attorneys working on Title 5 discrimination issues | | | | |
| | <u>105.80</u> | <u>\$8,698.88</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Keene, Hortencia - Conf. Pers. Services Officer Salaried Employee | \$57.90 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-----------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 3.00 | \$173.70 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent in impasse proceedings | | | | |
| | <u>3.00</u> | <u>\$173.70</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Kirklin, Kathleen - VP, Administration Salaried Employee | \$79.60 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-------------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 58.30 | \$4,640.68 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>58.30</u> | <u>\$4,640.68</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Lewis, Marrilee - College President Salaried Employee | \$96.67 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|-----------------|------------------|--------------------------------|--------------------|
| 1/1/02 | 1.60 | \$154.67 | \$0.00 | \$0.00 Contract Administration | Title 5 Complaints |
| | Time spent with Carlsen Thomas LLP's attorneys working on Title 5 discrimination issues | | | | |
| | <u>1.60</u> | <u>\$154.67</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|------------|
| Lyceum , Group - Reclassification Study Firm Contracted Service | \$1,000.00 |
|--|------------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|-----------------------------------|--------------------------|
| 1/1/02 | 271.92 | \$0.00 | \$0.00 | \$271,924.01 Cost of Negotiations | Reclassification studies |
| | Costs of conducting comprehensive employee classification study | | | | |
| | <u>271.92</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$271,924.01</u> | |

| | |
|---|---------|
| Matista, Theresa - Director, Fiscal Services Salaried Employee | \$78.23 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|--------------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 219.80 | \$17,194.95 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 4.50 | \$352.04 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>224.30</u> | <u>\$17,546.99</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| McCullough, Crisco - Dean, Car/Technology Salaried Employee | \$66.81 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|---|--------------|-----------------|------------------|--------------------------------|--------------------|
| 1/1/02 | 4.00 | \$267.24 | \$0.00 | \$0.00 Contract Administration | Title 5 Complaints |
| Time spent with Carlsen Thomas LLP's attorneys working on Title 5 discrimination issues | | | | | |
| | <u>4.00</u> | <u>\$267.24</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| McLain , Katherine - Dean, Science Math &Tech Salaried Employee | \$70.62 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-----------------------------------|--------------|-----------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 5.50 | \$388.41 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| Time spent on negotiations issues | | | | | |
| | <u>5.50</u> | <u>\$388.41</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|--------|
| No Reported Data, No Costs - Salaried Employee | \$0.00 |
|---|--------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|---------------|------------------|-----------------------------------|-----------------------------|
| 1/1/02 | 0.00 | \$0.00 | \$0.00 | \$0.00 Determination of Bargainin | Bargaining Unit Lists |
| 1/1/02 | 0.00 | \$0.00 | \$0.00 | \$0.00 Election of Unit Represent | Election Planning and Agree |
| 1/1/02 | 0.00 | \$0.00 | \$0.00 | \$0.00 Collective Bargaining Agre | Public Disclosure |
| | <u>0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Owings, Colleen - Dean, Science & Allied Health Salaried Employee | \$70.31 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-----------------------------------|--------------|-------------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 72.50 | \$5,097.48 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| Time spent on negotiations issues | | | | | |
| 1/1/02 | 2.00 | \$140.62 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| Time spent on impasse issues | | | | | |
| | <u>74.50</u> | <u>\$5,238.10</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Pannier, Larry - Conf. Systems Analyst Salaried Employee | \$56.84 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|---------------|------------------|-----------------------------|--------------------------|
| 1/1/02 | 42.70 | \$2,427.07 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | | |
|--|------------|--------|--------|
| Time spent in preparation for negotiations | | | |
| 42.70 | \$2,427.07 | \$0.00 | \$0.00 |

| | |
|--|---------|
| Parker, Pamela - Director, Personnel Services Salaried Employee | \$68.92 |
|--|---------|

| Date | Hours | Salary | Materials | Contracted Component | Activity |
|--------|---|--------------------|---------------|-----------------------------------|-----------------------|
| 1/1/02 | 187.90 | \$12,950.07 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 13.50 | \$930.42 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/02 | 1.30 | \$89.60 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent on impasse issues | | | | |
| 1/1/02 | 5.80 | \$399.74 | \$0.00 | \$0.00 Unfair Labor Practice Char | Unfair Labor Disputes |
| | Time spent on unfair labor dispute issues | | | | |
| | <u>208.50</u> | <u>\$14,369.82</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Perez, Alma - Conf. Admin Secretary II Salaried Employee | \$28.44 |
|---|---------|

| Date | Hours | Salary | Materials | Contracted Component | Activity |
|--------|--|-----------------|---------------|--------------------------------|--------------------------|
| 1/1/02 | 4.80 | \$136.51 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparation for negotiations | | | | |
| 1/1/02 | 21.80 | \$619.99 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent in impasse proceedings | | | | |
| 1/1/02 | 0.30 | \$8.53 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent in adjudication of grievances | | | | |
| | <u>26.90</u> | <u>\$765.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Purmort, Martin - Payroll Supervisor Salaried Employee | \$49.30 |
|---|---------|

| Date | Hours | Salary | Materials | Contracted Component | Activity |
|--------|--|----------------|---------------|-----------------------------|--------------------------|
| 1/1/02 | 1.70 | \$83.81 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparation for negotiations | | | | |
| | <u>1.70</u> | <u>\$83.81</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------|
| Rader, Wilma - Attorney Contracted Service | \$100.00 |
|---|----------|

| Date | Hours | Salary | Materials | Contracted Component | Activity |
|--------|--------|--------|-----------|-------------------------------------|-----------------------|
| 1/1/02 | 102.24 | \$0.00 | \$0.00 | \$10,224.45 Contract Administration | Grievance Arbitration |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | | |
|---|--------|--------|-------------|
| Costs incurred for arbitration of grievance issue | | | |
| 102.24 | \$0.00 | \$0.00 | \$10,224.45 |

| | |
|---|---------|
| Railey, George - Dean, Humanities/Social Study Salaried Employee | \$59.08 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|---|--------------|----------------|------------------|-----------------------------|--|
| 1/1/02 | 1.40 | \$82.71 | \$0.00 | \$0.00 | Contract Administration Title 5 Complaints |
| Time spent with Carlsen Thomas LLP's attorneys working on Title 5 discrimination issues | | | | | |
| | <u>1.40</u> | <u>\$82.71</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Roach, Brian - Director/Manager/Dean Salaried Employee | \$66.32 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-----------------------------------|--------------|-----------------|------------------|-----------------------------|-----------------------------------|
| 1/1/02 | 8.00 | \$530.56 | \$0.00 | \$0.00 | Cost of Negotiations Negotiations |
| Time spent on negotiations issues | | | | | |
| | <u>8.00</u> | <u>\$530.56</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Rodgers, Lloyd - VP, Administration Salaried Employee | \$79.97 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|---|--------------|-------------------|------------------|-----------------------------|--|
| 1/1/02 | 33.50 | \$2,679.00 | \$0.00 | \$0.00 | Cost of Negotiations Negotiations |
| Time spent on negotiations issues | | | | | |
| 1/1/02 | 2.00 | \$159.94 | \$0.00 | \$0.00 | Unfair Labor Practice Char Unfair Labor Disputes |
| Time spent on unfair labor dispute issues | | | | | |
| | <u>35.50</u> | <u>\$2,838.94</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Rosenthal, Rachael - Dean, Math & Engineering Salaried Employee | \$62.19 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|--------------------------------|--------------|-----------------|------------------|-----------------------------|------------------------------------|
| 1/1/02 | 4.00 | \$248.76 | \$0.00 | \$0.00 | Contract Administration Grievances |
| Time spent on grievance issues | | | | | |
| | <u>4.00</u> | <u>\$248.76</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|---|---------|
| Sharpe, Jon - Exec Vice Chancellor Fin & Adm Salaried Employee | \$90.89 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-------------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 12.00 | \$1,090.68 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 0.50 | \$45.45 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>12.50</u> | <u>\$1,136.13</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Silvia, William - Director/Manager/Dean Salaried Employee | \$78.06 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-----------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 2.00 | \$156.12 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/02 | 0.50 | \$39.03 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>2.50</u> | <u>\$195.15</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Smith, Marie - College President Salaried Employee | \$97.41 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|-------------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 14.00 | \$1,363.74 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>14.00</u> | <u>\$1,363.74</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Substitutes, for staff at - Negotiations Salaried Employee | \$73.66 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|--------------------|------------------|-----------------------------|-----------------|
| 1/1/02 | 1,080.00 | \$79,552.80 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent substituting for employees working on negotiations issues | | | | |
| | <u>,080.00</u> | <u>\$79,552.80</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|--------|
| The Davidson Group, - Legal Services Company Contracted Service | \$1.00 |
|--|--------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|---------------|------------------|---------------------------------|--------------------|
| 1/1/02 | 26.00 | \$0.00 | \$0.00 | \$26.00 Contract Administration | Title 5 Complaints |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | | |
|--|--------|--------|---------|
| <u>Costs incurred investigating discrimination issue</u> | | | |
| 26.00 | \$0.00 | \$0.00 | \$26.00 |

| | | |
|--|--|---------|
| The Davidson Group., - Legal Service Company | | \$80.00 |
| Contracted Service | | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|--|
| 1/1/02 | 6.75 | \$0.00 | \$0.00 | \$540.00 | Contract Administration Title 5 Complaints |
| | <u>Time spent investigating discrimination issue</u> | | | | |
| | 6.75 | \$0.00 | \$0.00 | \$540.00 | |

| | | |
|-----------------------------------|--|---------|
| Thiel, Leland - Dean, Instruction | | \$71.93 |
| Salaried Employee | | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---------------------------------------|---------------|------------------|-----------------------------|------------------------------------|
| 1/1/02 | 1.00 | \$71.93 | \$0.00 | \$0.00 | Contract Administration Grievances |
| | <u>Time spent on grievance issues</u> | | | | |
| | 1.00 | \$71.93 | \$0.00 | \$0.00 | |

| | | |
|--|--|---------|
| Torgeson, Gary - Dean, PE Health & Athletics | | \$70.39 |
| Salaried Employee | | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|-----------------------------|---|
| 1/1/02 | 9.00 | \$633.51 | \$0.00 | \$0.00 | Contract Administration Contract Administration |
| | <u>Time spent on contract administration issues</u> | | | | |
| | 9.00 | \$633.51 | \$0.00 | \$0.00 | |

| | | |
|-----------------------------------|--|---------|
| Travis, Deborah - VP, Instruction | | \$78.06 |
| Salaried Employee | | |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|-----------------------------|---|
| 1/1/02 | 2.30 | \$179.54 | \$0.00 | \$0.00 | Contract Administration Grievances |
| | <u>Time spent on grievance issues</u> | | | | |
| 1/1/02 | 1.00 | \$78.06 | \$0.00 | \$0.00 | Contract Administration Contract Administration |
| | <u>Time spent on contract administration issues</u> | | | | |
| | 3.30 | \$257.60 | \$0.00 | \$0.00 | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|---|---------|
| Vorwerck, Alan - Director, Information Tech. Salaried Employee | \$66.32 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|----------------|------------------|--------------------------------|-----------------|
| 1/1/02 | 1.00 | \$66.32 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>1.00</u> | <u>\$66.32</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Wark, Linda - Associate VP, Instruction Salaried Employee | \$75.59 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|--------------------------------|-------------------------|
| 1/1/02 | 1.00 | \$75.59 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/02 | 3.50 | \$264.57 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>4.50</u> | <u>\$340.16</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Wathen, Cory - Conf. Internal Auditor Salaried Employee | \$62.48 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|-----------------------------|--------------------------|
| 1/1/02 | 2.00 | \$124.96 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparation for negotiations | | | | |
| | <u>2.00</u> | <u>\$124.96</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

5970



The Lyceum Group
Suite 222 Standard Line Building
345 Fourth Avenue
Pittsburgh, PA 15222

7229/

INVOICE

| DATE | INVOICE # |
|-----------|-----------|
| 1/28/2002 | 208 |

| |
|---|
| BILL TO |
| Los Rios Community College District ATTN: Pamela Parker, Human Resources 1919 Spanos Court Sacramento, CA 95825-3981 |



| <i>July</i> | TERMS | E.I.N. |
|-------------|--------------|------------|
| | PO # 1006487 | 25-1779736 |

| DATE | ITEM | QUANTITY | DESCRIPTION | RATE | AMOUNT |
|-----------|------------|----------|---|--------------|--------------------|
| 1/31/2002 | Other Item | | Final Payment Job Classification Study Total contract amount <u>\$271,924</u> Agreement date: January 26, 2001 | 67,981.00 | 67,981.00 |
| | | | | Total | <u>\$67,981.00</u> |

*Full copy
further on
in file*

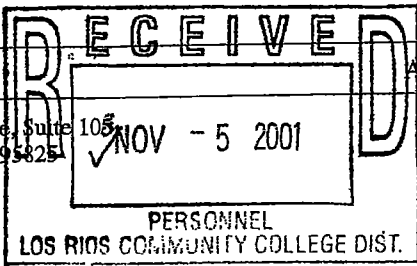
Phone: 412-261-5570 Fax: 412-281-3335

*OK to pay
Parker
2/26/02*

66558

RONALD HOH

ARBITRATOR • MEDIATOR



Howe Avenue, Suite 105
 Sacramento, CA 95825

(916) 929-4999
 FAX (916) 929-~~929~~
 924

November 2, 2001

Ms. Pamela Parker
 Personnel Director
 Los Rios Community College District
 1919 Spanos Court
 Sacramento, CA 95824

Mr. John Hamilton
 Executive Director
 Los Rios Classified Employees Association
 1485 Response Road
 Sacramento, CA 95825

B120545

RE: Grievance Arbitration Hearing Cancellation - Los Rios Community College /
 Los Rios Community College Classified Employees Association (classification)

Dear Ms. Parker and Mr. Hamilton:

As you know, the hearing in the above matter was scheduled for October 31, 2001. Upon my arrival at the site of the hearing on that date, the parties engaged in voluntary settlement discussions, and ultimately reached voluntary resolution of this grievance, obviating the necessity of the scheduled hearing.

In accordance with my postponement/cancellation policy on file with the parties and my October 16, 2001 hearing confirmation letter, please find below my fees associated with that cancellation.

FEES

| | |
|---|------------------|
| One Day Per Diem for Cancellation of October 31, 2001 Hearing | \$ 950.00 |
| Date at \$950.00 Per Day | \$ 950.00 |
| TOTAL FEES | \$ 950.00 |

| | |
|---------------------------------|-----------|
| Amount due from the District | \$ 475.00 |
| Amount due from the Association | \$ 475.00 |

OK Parker
 AGA ✓

Please remit payment as soon as possible to the above California address. My tax identification number is 68-0172927. Thank you. I look forward to my next opportunity to serve the parties. Thank you.

Sincerely,

Ronald Hoh

RONALD HOH
 Arbitrator

pls send = HR for payment.



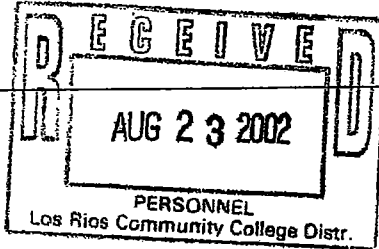
Esquire Deposition Services, LLC - ESC
A Hobart West Company
Tax ID # 22-3779684
1801 I Street, First Floor
Sacramento, CA 95814
TEL (800) 610-0505 FAX (916) 448-8726

32887 CABES01

To: Los Rios Community College District Office
1919 Spanos Court
Sacramento, CA 95825-3981

| INVOICE NUMBER | DATE |
|----------------|----------|
| 29923ESC | 08/07/02 |

ATTN : STEVE BRUCKMAN



Due upon receipt.

| | AMOUNT DUE | ENCL. |
|--|------------|-------|
| YOUR REFERENCE NUMBER: | | |
| CAPTION: LYNDS VS LOS RIOS | | |
| SERVICES PROVIDED ON 07/25/02: | | |
| Arbitration Proceedings | 706.80 | O+1 |
| Hearing Half Day Per Diem | 125.00 | |
| Shipping & Handling | 10.00 | |
| Costs reflect 1/2 split | | |
| RECEIVED AUG 09 2002 OFFICE OF THE GENERAL COUNSEL LOS RIOS COMMUNITY COLLEGE DISTRICT | | |
| | 841.80 | |

BALANCE DUE
(We accept VISA, MasterCard & American Express cards) TOTAL

Thank You!
Collection questions
contact us at
(800) 610-0505
Fax (916) 448-8726

THANK YOU FOR CHOOSING ESQUIRE DEPOSITION SERVICES.

Please detach and send with payment

Total = \$3362-10.

69917



Esquire Deposition Services, LLC - ESC
1801 I Street, First Floor
Sacramento, CA 95814
TEL (800)610-0505 FAX (916)448-8726
Tax ID # 22-3779684

29086 CABES01

To: Los Rios Community College District Office
1919 Spanos Court
Sacramento, CA 95825-3981

| INVOICE NUMBER | DATE |
|----------------|----------|
| 26500ESC | 09/26/01 |

12/10/01

ATTN : STEVE BRUCKMAN

Due upon receipt.

| | AMOUNT DUE | ENCL |
|--|--------------|------------|
| YOUR REFERENCE NUMBER: ARB000525 | | |
| CAPTION: HIRAMOTO VS. LOS RIOS COMMUNITY COLLEGE | | |
| SERVICES PROVIDED ON 09/19/01: | | |
| Arbitration 1- 166 166 PGS @ \$2.85 | 473.10 | O+1 |
| Arbitration Full Day Per Diem | 100.00 | |
| ASCII Disk | 15.00 | |
| Shipping & Handling | 10.00 | |
| Costs Split with Tesler, et al | | |
| BALANCE DUE | TOTAL 598.10 | Thank You! |

AGA

THANK YOU FOR CHOOSING ESQUIRE DEPOSITION SERVICES.

↓ Please detach and send with payment



Esquire Deposition Services - ESC
1801 I Street, First Floor
Sacramento, CA 95814
TEL (800)610-0505 FAX (916)448-8726
Tax ID # 22-3779684

69917 B

29087 CABES01

| INVOICE NUMBER | DATE |
|----------------|----------|
| 26559ESC | 10/02/01 |

To: Los Rios Community College District Office
1919 Spanos Court
Sacramento, CA 95825-3981

ATTN : STEVE BRUCKMAN

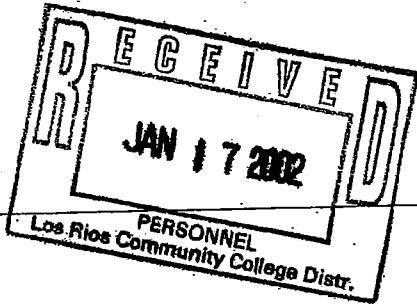
Due upon receipt.

| | AMOUNT DUE | ENCL. |
|---|------------|-------|
| YOUR REFERENCE NUMBER: ARB000525 | | |
| CAPTION: HIRAMOTO VS. LOS RIOS COMMUNITY COLLEGE | | |
| SERVICES PROVIDED ON 09/20/01: Arbitration, Volume 2 | 766.65 | O+1 |
| Arbitration Full Day Per Diem | 100.00 | |
| ASCII Disk | 15.00 | |
| Shipping & Handling | 10.00 | |
| | 891.65 | |

RECEIVED

OCT 14 2001

OFFICE OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT



TOTAL
AGA

Thank You

THANK YOU FOR CHOOSING ESQUIRE DEPOSITION SERVICES.

↓ Please detach and send with payment

69917



Esquire Deposition Services, LLC - ESC
1801 I Street, First Floor
Sacramento, CA 95814
TEL (800)610-0505 FAX (916)448-8726
Tax ID # 22-3779684

29574 MEINI01

To: Los Rios Community College District Office
1919 Spanos Court
Sacramento, CA 95825-3981

| INVOICE NUMBER | DATE |
|----------------|----------|
| 27514ESC | 11/29/01 |

12/10/01

ATTN : STEVE BRUCKMAN

Due upon receipt.

| AMOUNT DUE | ENCL. |
|-----------------|-------|
| 920.55 | O+1 |
| 100.00 | |
| 10.00 | |
| 1,030.55 | |

YOUR REFERENCE NUMBER:

CAPTION: HIRAMOTO VS. LOS RIOS COMMUNITY COLLEGE

SERVICES PROVIDED ON 11/08/01:
Arbitration Volume 3

436- 758 323 PGS @ \$2.85

Arbitration Full Day Per Diem
Shipping & Handling
Amount is half the costs split
with Tesler, Sandmann et al.

BALANCE DUE

TOTAL

1,030.55

Thank You!

AGA

THANK YOU FOR CHOOSING ESQUIRE DEPOSITION SERVICES.

↓ Please detach and send with payment

WILMA R. K. RADER
Attorney at Law
Arbitration, Mediation, Factfinding

570 Santa Clara Avenue
Berkeley, CA 94707-1647

(510) 527-6676

73667

SB

March 4, 2002

Steven W. Bruckman, Esq.
General Counsel
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825-3981

Peter B. Sandmann, Esq.
Tessler, Sandmann & Fishman
163 Miller Avenue, Suite 4
Mill Valley, CA 94941

AGA

STATEMENT

Re: Arbitration between Los Rios Community College District & Judy Hiromoto;
CSMCS Case # ARB-00-0525

Fee for Arbitration Services:

| | | |
|--------------------------------------|-------------|---|
| Three days of hearing @ \$1,000..... | \$ 3,000.00 | ! |
| Seven days review & writing..... | \$ 7,000.00 | 2 |

Expenses:

Lodging: \$85.25;

Auto Mileage: 348 Mi. @ .40 = \$139.20

Total Expenses.....\$ 224.45 *line B & A*

Total Due.....\$10,224.45

District's Share.....\$10,224.45

Grievant's Share.....\$ 00000.00

All fees are payable upon receipt.

Wilma R. K. Rader
SS#057-30-9733

*Can only claim 1/2
But District paid
Total - see attached
Keith says to
claim all*

LOS RIOS COMMUNITY COLLEGE DISTRICT

PURCHASING: (916) 568-3071 • ACCOUNTING (916) 568-3065
 FAX: (916) 568-3078

PURCHASE ORDER NO. 0001012532

PLEASE SEE REVERSE SIDE FOR SPECIAL INSTRUCTIONS, TERMS AND CONDITIONS.

Vendor:0000012050
 RADER, WILMA R. K.
 570 Santa Clara Avenue
 Berkeley CA 94707-1647

| | | |
|-------------------------|----------------|-------------|
| Date | Revision | Page |
| 03/13/2002 | | 1 |
| Payment Terms | Freight Terms | Ship Via |
| Due Immed | Shipping Point | Best Method |
| Buyer: | | |
| Reference: 647994-Perez | | |

Ship To: LRCCD DISTRICT OFFICE
 RECEIVING
 1919 SPANOS COURT
 SACRAMENTO CA 95825-3981

Bill To: 1919 Spanos Court
 Sacramento CA 95825-3981

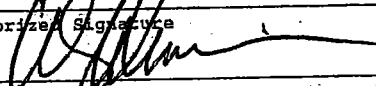
| Tax Exempt? | Line-Sched | Item | Description | Quantity | UOM | PO Price | Extended Amt | Due Date |
|-------------|------------|------|--|----------|-----|----------|--------------|------------|
| N | 1 - 1 | | Arbitration between Los Rios Community College District and Judy Hiromoto (CSMCS Case #ARB-00-0525) Fees for Arbitration Services: Three days of hearing. | 3.00 | EA | 1,000.00 | 3,000.00 | 03/13/2002 |
| | 2 - 1 | | Arbitration between Los Rios Community College District and Judy Hiromoto (CSMCS Case #ARB-00-0525) Fees for Arbitration Services: Seven days of review & writing. | 7.00 | EA | 1,000.00 | 7,000.00 | 03/13/2002 |
| | 3 - 1 | | Expenses: Lodging | 1.00 | EA | 85.25 | 85.25 | 03/13/2002 |
| | 4 - 1 | | Expenses: Auto Mileage | 348.00 | EA | 0.40 | 139.20 | 03/13/2002 |

Arbitration between Los Rios Community College District and Judy Hiromoto (CSMCS Case #ARB-00-0525)

| BU | Acct | Fd | Org | Prog | Sub | BP | Proj | Amount |
|-------|------|----|------------|-------|-------|------|------|-----------|
| GENFD | 5700 | 11 | DS.GC.DWCS | 67900 | 00000 | 2002 | 047S | 10,224.45 |

| | |
|------------------|-----------|
| Sub Total Amount | 10,224.45 |
| Sales Tax Amount | 0.00 |
| Total PO Amount | 10,224.45 |

All shipments, shipping papers, invoices, and correspondence must be identified with our Purchase Order Number. Overshipments will not be accepted unless authorized by Buyer prior to shipment.

Authorized Signature 

Notice to vendor: You are responsible for delivering goods and delivery documents to the Receiving Department at the site. Failure to do so will delay payment processing. Vendor is responsible for obtaining verification of delivery by authorized Receiving Room personnel. Receipt of goods by other parties and failure to obtain authorized signatures may also delay payment.

MATERIAL SAFETY DATA SHEETS (MSDS) should be forwarded to General Services at 1919 Spanos Ct., Sacramento, CA 95825-3981

LOS RIOS COMMUNITY COLLEGE DISTRICT

PURCHASING: (916) 568-3071 • ACCOUNTING (916) 568-3065

FAX: (916) 568-3078

PURCHASE ORDER NO.

0001012532

PLEASE SEE REVERSE SIDE FOR SPECIAL INSTRUCTIONS, TERMS AND CONDITIONS.

| | | |
|-------------------------|----------------|-------------|
| Date | Revision | Page |
| 03/13/2002 | | 1 |
| Payment Terms | Freight Terms | Ship Via |
| Due Immed | Shipping Point | Best Method |
| Buyer: | | |
| Reference: 647994-Perez | | |

Vendor:0000012050
 RADER, WILMA R. K.
 570 Santa Clara Avenue
 Berkeley CA 94707-1647

Ship To: LRCCD DISTRICT OFFICE
 RECEIVING
 1919 SPANOS COURT
 SACRAMENTO CA 95825-3981

Bill To: 1919 Spanos Court
 Sacramento CA 95825-3981

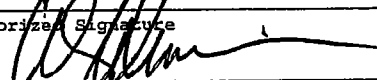
| Line-Schd Item | Description | Quantity | UOM | PO Price | Extended Amt | Due Date |
|----------------|--|----------|-----|----------|--------------|------------|
| 1 - 1 | Arbitration between Los Rios Community College District and Judy Hiromoto (CSMCS Case #ARB-00-0525) Fees for Arbitration Services: Three days of hearing. | 3.00 | EA | 1,000.00 | 3,000.00 | 03/13/2002 |
| 2 - 1 | Arbitration between Los Rios Community College District and Judy Hiromoto (CSMCS Case #ARB-00-0525) Fees for Arbitration Services: Seven days of review & writing. | 7.00 | EA | 1,000.00 | 7,000.00 | 03/13/2002 |
| 3 - 1 | Expenses: Lodging | 1.00 | EA | 85.25 | 85.25 | 03/13/2002 |
| 4 - 1 | Expenses: Auto Mileage | 348.00 | EA | 0.40 | 139.20 | 03/13/2002 |

Arbitration between Los Rios Community College District and Judy Hiromoto (CSMCS Case #ARB-00-0525)

| BU | Acct | Fd | Org | Prog | Sub | BP | Proj | Amount |
|-------|------|----|------------|-------|-------|------|------|-----------|
| GENFD | 5700 | 11 | DS.GC.DWCS | 67900 | 00000 | 2002 | 047S | 10,224.45 |

| | |
|------------------|-----------|
| Sub Total Amount | 10,224.45 |
| Sales Tax Amount | 0.00 |
| Total PO Amount | 10,224.45 |

All shipments, shipping papers, invoices, and correspondence must be identified with our Purchase Order Number. Overshipments will not be accepted unless authorized by Buyer prior to shipment.

Authorized Signature 

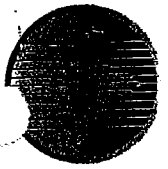
Notice to vendor: You are responsible for delivering goods and delivery documents to the Receiving Department at the site. Failure to do so will delay payment processing. Vendor is responsible for obtaining verification of delivery by authorized Receiving Room personnel. Receipt of goods by other parties and failure to obtain authorized signatures may also delay payment.

55578

RECEIVED

AUG 3 2001

OFFICE OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT



The Davidson Group
A LEGAL SERVICE COMPANY

INVOICE

2443 FAIR OAKS
BOULEVARD
SUITE #321
SACRAMENTO
CALIFORNIA
95825-7684

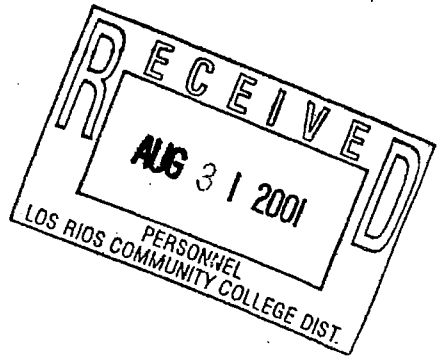
May 17, 2001

Steven W. Bruckman, Esq.
General Counsel
LOS RIOS COMMUNITY COLLEGE DISTRICT
1919 Spanos Court
Sacramento CA 95825-3981

VOICE
916.927.3443
FACSIMILE
916.927.3458

CRC DISCRIMINATION INVESTIGATION (1986) (ALDREDGE)

ATS ✓



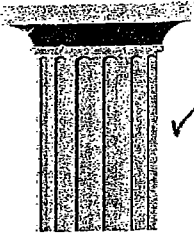
Invoice No. 3988

IRS No. 68-0200563

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---------|--|------------------|-----------------|
| 4/18/01 | S0 Received new assignment from Mraule and documents/Review documents and phone conference with Mraule/Phone call to Cris McCullough to schedule start date of investigation, not in, left message. | 1.25 80.00/hr | 100.00 |
| 5/10/01 | S0 Drive to CRC and conducted a comprehensive interview with Cris McCullough/Return to office/Phone conference with Schachter, Mraule and Bruckman/Dictate report. | 5.50 80.00/hr | 440.00 |
| | S0 40-Miles. | | 26.00 |
| | For Investigative Services Rendered | 6.75 | \$566.00 |

CALIFORNIA
LICENSE
No. PI 8594

SACRAMENTO
COUNTY
REGISTRATION



The Lyceum Group
 100 Ross Street
 Third Floor
 Pittsburgh, PA 15219

35215

LOS RIOS COMMUNITY

FEB 28 2001

GEN. SVCS

INVOICE

| DATE | INVOICE # |
|----------|-----------|
| 2/9/2001 | 191 |

BILL TO
 Los Rios Community College District
 Herschel L Smith, Gen Services Supervisor
 1919 Spanos Court
 Sacramento, CA 95825-3981

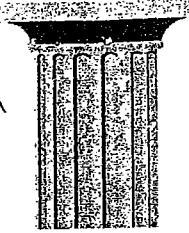
| TERMS | E.I.N. |
|--------------|------------|
| PO # 1006487 | 25-1779736 |

| DATE | ITEM | QUANTITY | DESCRIPTION | RATE | AMOUNT |
|----------|------------|----------|--|-----------------|--------------------------|
| 2/9/2001 | Other Item | | 25% due upon execution of agreement: Job Classification Study Total contract amount: \$271,924 Agreement date: January 26, 2001 | 67,981.00 | 67,981.00 |
| | | | <div style="text-align: center;"> 1016 0473 </div> | .55162 44838 | \$37,389.55 30,591.45 |

| | | |
|--|--------------|-------------|
| Thank you for choosing the Lyceum Group. | Total | \$67,981.00 |
|--|--------------|-------------|

(412) 261-5570

2/9/02



The Lyceum Group
Suite 222 Standard Life Building
345 Fourth Avenue
Pittsburgh, PA 15222

7229/

INVOICE

| DATE | INVOICE # |
|-----------|-----------|
| 1/28/2002 | 208 |

| |
|---|
| BILL TO |
| Los Rios Community College District ATTN: Pamela Parker, Human Resources 1919 Spanos Court Sacramento, CA 95825-3981 |



201

| TERMS | E.I.N. |
|--------------|------------|
| PO # 1006487 | 25-1779736 |

| DATE | ITEM | QUANTITY | DESCRIPTION | RATE | AMOUNT |
|--------------|------------|----------|--|-----------|--------------------|
| 1/31/2002 | Other Item | | Final Payment Job Classification Study Total contract amount \$271,924 Agreement date: January 26, 2001 | 67,981.00 | 67,981.00 |
| Total | | | | | \$67,981.00 |

Phone: 412-261-5570 Fax: 412-281-3335

OK to pay
Parker
2/26/02



The Lyceum Group
 100 Ross Street
 Third Floor
 Pittsburgh, PA 15219

45662
 TO: Pamela Parker

INVOICE

| DATE | INVOICE # |
|----------|-----------|
| 5/7/2001 | 197 |

BILL TO
 Los Rios Community College District
 Herschel L Smith, Gen Services Supervisor
 1919 Spanos Court
 Sacramento, CA 95825-3981

RECEIVED
 MAY 11 2001
 PERSONNEL
 LOS RIOS COMMUNITY COLLEGE DIST.

LOS RIOS COMMUNITY
 COLLEGE DISTRICT
 MAY 11 2001
 GENERAL SERVICES

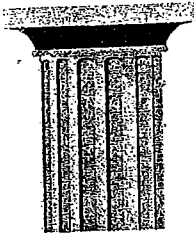
| TERMS | E.I.N. |
|--------------|------------|
| PO # 1006487 | 25-1779736 |
| RATE | AMOUNT |
| 67,981.00 | 67,981.00 |

| DATE | ITEM | QUANTITY | DESCRIPTION |
|----------|------------|----------|--|
| 5/7/2001 | Other Item | | Second Payment: 25% due upon completion of the Job Task Analysis Job Classification Study Total contract amount: \$271,924 Agreement date: January 26, 2001 |

Thank you for choosing the Lyceum Group. **Total** \$67,981.00

(412) 261-5570

120 OK to pay P. Parker
 5/16/01



The Lyceum Group
 100 Ross Street
 Third Floor
 Pittsburgh, PA 15219

COLLEGE DISTRICT
 AUG 20 2001

4551

INVOICE

GENERAL SERVICES

| | |
|-----------|-----------|
| DATE | INVOICE # |
| 8/14/2001 | 204 |

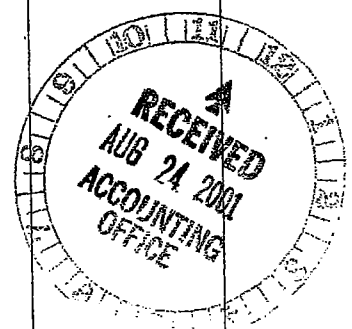
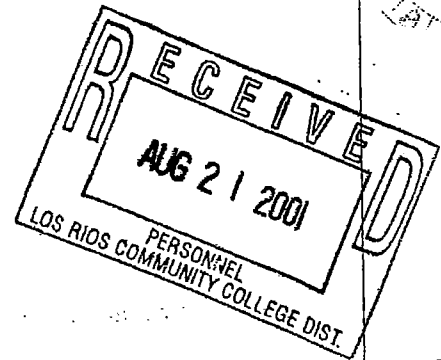
BILL TO

Los Rios Community College District
 Herschel L Smith, Gen Services Supervisor
 1919 Spanos Court
 Sacramento, CA 95825-3981

Personnel

| | |
|--------------|------------|
| TERMS | E.I.N. |
| PO # 1006487 | 25-1779736 |

| DATE | ITEM | QUANTITY | DESCRIPTION | RATE | AMOUNT |
|--|------------|----------|--|--------------|-------------|
| 8/16/2001 | Other Item | | Third Payment: 25% due upon completion data collection and reporting Job Classification Study Total contract amount: \$271,924 Agreement date: January 26, 2001 | 67,981.00 | 67,981.00 |
| Thank you for choosing the Lyceum Group. | | | | Total | \$67,981.00 |



(412) 261-5570

BLANKET ORDER RELEASE FORM

ARC SCC
 CRC DO
 EDC FM
 FLC TS
 OTHER _____

| | |
|------------------------------|--------------------------------------|
| Release No. 220894 | Purchase Order No. 1006487 |
|------------------------------|--------------------------------------|

The Lyceum Group
 Vendor Name (As it appears on Purchase Order) Vendor Code

204 Invoice No. or Packing Slip No. 8/14/01
Date Items Received
 (Please check if attached and write total dollar amount below)

| DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip) | QUANTITY | UNIT | UNIT PRICE | TOTAL |
|--|----------|--------------------------------------|------------|--------------------------|
| Third payment: 25% for the Job Classification Study | 1 | | | 67,981.00 |
| PEOPLE | | | | |
| SOFT | | | | |
| Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____ For grants/special projects | | | | Total Amount or Estimate |
| Program Director/Coordinator Signature | | Program Name Project/Grant Number | | |
| Program Goal/Objective Number/Explanation | | | | |

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

| | | | | |
|-----------|-----------|--------|--------------|--------------|
| GENFD | /5100 | / 11 | / DS.VF.BUDG | |
| Bus. Unit | Account | Fund | Org | |
| 67300 | / 00000 | / 2001 | / 047S | \$ 67,981.00 |
| Program | Sub-Class | BY | Proj/Grnt | Amount |
| Bus. Unit | Account | Fund | Org | |
| | / | / | /101G | \$ |
| Program | Sub-Class | BY | Proj/Grnt | Amount |

Hua Leroy 8/23/01
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date
Camela Parker 8/23/01
 APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

Carlsen Thomas
 -----LLP-----
 1006 4th Street, Suite 245
 Sacramento, CA 95814
 Telephone: 916-447-7755
 Fax: 916-447-7705

August 03, 2001

Steve Bruckman
 General Counsel
 Los Rios Community College Dist.
 1919 Spanos Court
 Sacramento CA 95825

Invoice No. 20198

In Reference To: General
 Client Matter 051.01

*Change to
 10 A/S*
*Could it be
 AT5?
 See final
 invoice
 from
 Davidson
 group*

PROFESSIONAL SERVICES

*This appears to be
 grievance -
 turns to arbitration*

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---------|---|---------------------|---------------|
| 7/2/01 | SBC Prepare for and conduct first complainant interview. | 4.00 ✓ 195.00/hr | 780.00 |
| 7/5/01 | SBC Trade telephone messages with and telephone conference with complainant re rescheduling her second day of interviewing. | 0.25 ✓ 195.00/hr | 48.75 |
| 7/9/01 | SBC Review and edit first half of complainant's draft ³ declaration; telephone conference with <u>Cris McCullough</u> re her coordinating witness interviews. | 1.00 ✓ 195.00/hr | 195.00 |
| 7/11/01 | SBC Prepare for and conduct second interview meeting with complainant; work on her declaration and statement of complaint. | 3.25 ✓ 195.00/hr | 633.75 |
| 7/12/01 | SBC Review and edit draft witness statement; telephone conference with complainant re same; complete revisions to complainant's statement and send to her with cover letter via mail and fax for her review; prepare preliminary ³ witness list; telephone conference with <u>Cris McCullough</u> re scheduling interviews with witnesses available during the summer. | 2.00 ✓ 195.00/hr | 390.00 |
| 7/16/01 | SBC Prepare for and conduct interview of <u>Vice President Bill Karns</u> ; start work on his declaration; meet briefly with C. McCulloch; travel to and from CRC; telephone call to | 6.25 ✓ 195.00/hr | 1,218.75 |

1.0 ✓

*Chris McCullough is not on PHR's
 Need 124 find out who he or she is*

All AG

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|------------------------------------|--|---------------------|---------------|
| | confirm July 18 appointment at U.C. Davis; work on scheduling other interviews. | | |
| 7/18/01 SBC | Prepare for and conduct interview of witness Lily <u>Cervantes</u> ; work on her written declaration; travel to and from UC Davis for same. | 2.25 ✓ 195.00/hr | 438.75 |
| 7/19/01 SBC | Calls to and messages for G. <u>Railey</u> re rescheduling his witness interview; review and revise draft Cervantes declaration; continue work on draft Karns declaration. | 2.75 ✓ 195.00/hr | 536.25 |
| 7/20/01 SBC | Third call to and message for G. <u>Railey</u> re rescheduling his interview; call to and message for C. <u>McCullough</u> seeking her help with same; continue work on Bill Karns declaration; prepare cover letters to Karns and complainant and mail their statements to them with cover letters. | 1.75 ✓ 195.00/hr | 341.25 |
| 7/30/01 SBC | Prepare for and conduct interview of President Lewis; travel to and from same; review revised declarations mailed in by complainant; work on B. Karns revised declaration and on draft declaration for President Lewis; telephone conferences with witness <u>V. Fong</u> and C. <u>McCullough</u> . | 5.00 ✓ 195.00/hr | 975.00 |
| 7/31/01 SBC | Two calls to and messages for G. <u>Railey</u> re his August 3 interview; telephone conference with <u>G. Railey</u> re same; e-mail him directions to Carlsen Thomas office for interview. | 0.50 ✓ 195.00/hr | 97.50 |
| 8/1/01 SBC | Prepare for and conduct interview of C. <u>McCulloch</u> ; travel to and from same. | 5.00 ✓ 195.00/hr | 975.00 |
| For professional services rendered | | 34.00 | \$6,630.00 |

ADDITIONAL CHARGES

| | <u>Amount</u> |
|--|---------------------------|
| 7/16/01 Mileage: Round trip to Cosumnes River College (24 miles @ .34) | 8.16 ✓ |
| 7/18/01 Mileage: Round trip to U.C. Davis Law School (30 miles @ .34) | 10.02 ✓ |
| 7/19/01 Mileage: Round trip to Columbia College Sonora, CA (184 miles @ .34) | 65.56 |
| 7/24/01 Mileage to and from San Francisco (178 miles @ .345 cents/mile) | 61.41 NO |
| 7/26/01 Mileage to and from Concord (134 miles @ .345 cents/mile) | 46.23 NO |
| 7/30/01 Mileage: Round trip to Cosumnes River College (24 miles @ .34) | 8.16 ✓ |
| Total costs | 26.34 \$199.54 |
| ADMINISTRATIVE FEE | \$397.80 |
| Total amount of this bill | \$7,227.34 |
| PREVIOUS BALANCE | \$1,291.88 |
| BALANCE DUE | <u><u>\$8,519.22</u></u> |

Timekeeper Summary

| <u>Name</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|------------------|--------------|-------------|---------------|
| Susan B. Carlsen | 34.00 | 195.00 | \$6,630.00 |

SB

Carlsen Thomas
—LLP—
1006 4th Street, Suite 245
Sacramento, CA 95814
Telephone: 916-447-7755
Fax: 916-447-7705

RECEIVED

SEP 6 2001

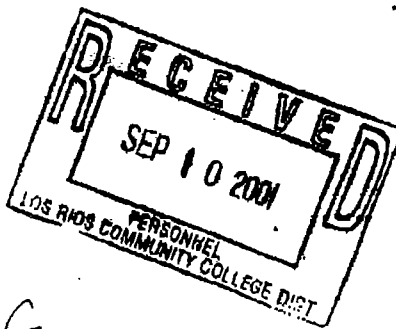
OFFICE OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT

September 05, 2001

Steve Bruckman
General Counsel
Los Rios Community College Dist.
1919 Spanos Court
Sacramento CA 95825

Invoice No. 20217

In Reference To: General
Client Matter 051.01



PROFESSIONAL SERVICES

AG

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-------------|--|---------------------|---------------|
| 8/3/01 SBC | Prepare for and conduct interview of <u>G. Railey</u> ; work on <u>his</u> written statement; telephone conference with S. Bruckman's assistant re maintaining confidentiality of investigation but sending detailed invoice to Buckman; organize witness' supporting documentation; work on draft McCullough declaration. | 7.75 ✓ 195.00/hr | 1,511.25 |
| 8/7/01 SBC | Prepare for and conduct interview of witness <u>V. Fong</u> at American River College; travel to and from same; work on <u>her</u> witness statement; prepare explanatory letter and send it to Dr. Fong with draft statement. | 4.25 ✓ 195.00/hr | 828.75 |
| 8/9/01 SBC | Work on G. Railey's witness statement. | 0.75 ✓ 195.00/hr | 146.25 |
| 8/14/01 SBC | Continue working on lengthy witnesses' statements; forward to witnesses with explanatory cover letter. | 1.50 ✓ 195.00/hr | 292.50 |
| 8/23/01 VLT | Telephone call with <u>Chris McCullough</u> re respondent's concerns about progress of investigation; send e-mail to S. Carlsen in New Zealand re same. | 0.75 ✓ 175.00/hr | 131.25 |
| 8/24/01 VLT | Review e-mail from S. Carlsen re Chris McCullough telephone call. | 0.25 ✓ 175.00/hr | 43.75 |

*Original
10/5/01*

Steve Bruckman

| <u>Hours</u> | <u>Amount</u> |
|--------------|---------------|
| 15.25 | \$2,953.75 |

For professional services rendered

ADDITIONAL CHARGES

8/3/01 Lunch with witness George Railey

21.28 ✓

8/7/01 Mileage - 28 miles @ .345 cents

9.66 ✓

Total costs

\$30.94

ADMINISTRATIVE FEE

\$177.23 ✓

Total amount of this bill

ok
PO

\$3,161.92

PREVIOUS BALANCE

\$8,519.22

BALANCE DUE

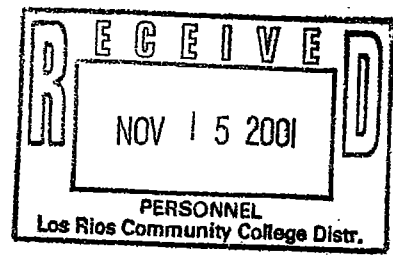
\$11,681.14

| | Current | 30 Days | 60 Days | 90 Days | 120 Days |
|--|----------|----------|----------|---------|----------|
| | 3,161.92 | 7,227.34 | 1,291.88 | 0.00 | 0.00 |

Timekeeper Summary

| <u>Name</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|------------------|--------------|-------------|---------------|
| Vida L. Thomas | 1.00 | 175.00 | \$175.00 |
| Susan B. Carlsen | 14.25 | 195.00 | \$2,778.75 |

Carlsen Thomas
 —LLP—
 1006 4th Street, Suite 245
 Sacramento, CA 95814
 Telephone: 916-447-7755
 Fax: 916-447-7705



November 06, 2001

Steve Bruckman
 General Counsel
 Los Rios Community College Dist.
 1919 Spanos Court
 Sacramento CA 95825
 In Reference To: General
 Client Matter 051.01

Invoice No. 20250

PROFESSIONAL SERVICES

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-------------|--|----------------------------|---------------|
| 10/1/01 SBC | Telephone conference with <u>R. Perrone</u> re rescheduling Oct. 1 witness interview; telephone call to <u>S. Bruckman</u> re releasing two memos to Perrone; work on witness statements; telephone call to and message for witness re missing information for declaration; telephone conference with <u>S. Bruckman</u> ; fax memos to Perrone; e-mail to C. McCullough re additional witness names. | 3 ✓ 2.50 ✓ 195.00/hr | 487.50 |
| 10/2/01 SBC | Continue work on witness statements; trade telephone messages and lengthy telephone conference with witness re her statement; telephone conference with second witness re his testimony; telephone conference with <u>Robert Perrone</u> re scheduling issues and re confidentiality agreement; draft agreement for Perrone's review; prepare for two witness interviews at Carlsen Thomas; telephone conferences with <u>S. Bruckman</u> ; fax draft agreement to union attorney <u>R. Bezemek</u> ; meet briefly with <u>R. Perrone</u> and witness; calls to additional witnesses scheduled for Oct. 2 and Oct. 3; continue work on summary of witness testimony re investigation issues; telephone conference with witness; another telephone conference with <u>S. Bruckman</u> re confidentiality agreement. | 6.00 ✓ 195.00/hr | 1,170.00 |

AG

RECEIVED
 NOV - 8 2001
 OFFICE OF THE GENERAL COUNSEL
 LOS RIOS COMMUNITY COLLEGE DISTRICT

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|--------------|---|---------------------|---------------|
| 10/2/01 SBC | Prepare for and conduct witness interview; review message from S. Bruckman re union representative's attendance at witness interviews; return his call re same. | 3.50 ✓ 195.00/hr | 682.50 |
| 10/4/01 SBC | Review telephone messages from <u>C. McCullough</u> ; telephone conference with Steve Bruckman re scope of investigation; calls to <u>C. McCullough</u> re additional witness interviews; send her an e-mail message re same. | 0.50 ✓ 195.00/hr | 97.50 |
| 10/5/01 SBC | Trade telephone messages with R. Perrone re three faculty interviews; telephone conference with <u>C. McCullough</u> re those three scheduled interviews and four interviews that still need to be scheduled. | 0.50 ✓ 195.00/hr | 97.50 |
| 10/9/01 SBC | Work with <u>C. McCullough</u> on scheduling witness interviews; trade telephone messages with three witnesses; prepare for interviews with two witnesses; work on witness statements; telephone conference with witness; work on witness questions for upcoming interviews; calls to and messages for R. Perrone re 1:30 p.m. scheduled interview; wait for "no show" witnesses; telephone conference with <u>R. Perrone</u> re mix-up on same; follow up telephone conferences with witnesses; finalize and mail out two more draft declarations for witnesses' review. | 7.00 ✓ 195.00/hr | 1,365.00 |
| 10/10/01 SBC | Trade telephone messages and telephone conference with <u>R. Perrone</u> and with witnesses re interviews scheduled for October 10, 11 and 12; send e-mail message to C. McCullough re same; work on questions for witness interviews; review revised witness statement; conduct two witness interviews; telephone conference with <u>R. Perrone</u> about confidentiality issues. | 7.25 ✓ 195.00/hr | 1,413.75 |
| 10/11/01 SBC | Continue work on draft witness statements; prepare for and conduct two witness interviews; prepare for Oct. 12 witness interviews at CRC and Carlsen Thomas. | 6.00 ✓ 195.00/hr | 1,170.00 |

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|--------------|--|---------------------|---------------|
| 10/12/01 SBC | Interview three witnesses on CRC campus; travel to and from same; work on witness statements; interview fourth witness at Carlsen Thomas and work on witness statements. | 6.75 ✓ 195.00/hr | 1,316.25 |
| 10/15/01 SBC | Telephone conference with complainant; call to and message for C. McCullough re witnesses yet to be interviewed; call to, message for and telephone conference with <u>R. Perrone</u> re respondent's interview; continue work on witness statements. | 2.25 ✓ 195.00/hr | 438.75 |
| 10/16/01 SBC | Two telephone conferences with <u>R. Perrone</u> re respondent's interview; two telephone conferences with <u>Cris McCullough</u> re respondent's interview and one additional witness interview; work on draft witness statement; telephone conference with <u>R. Perrone</u> re Weingarten representative at any follow-up interviews; begin preparation for respondent's interview. | 5.00 ✓ 195.00/hr | 975.00 |
| 10/17/01 SBC | Review message from witness and return her call; review telephone message from second witness and revise his statement accordingly; finalize statement and mail to witness for his review. | 1.00 ✓ 195.00/hr | 195.00 |
| 10/18/01 SBC | Prepare for and conduct witness interview; travel to Folsom campus for same; work on several witness statements; telephone interview with potential witness. | 5.25 ✓ 195.00/hr | 1,023.75 |
| 10/19/01 SBC | Prepare for and conduct second day of respondent's interview; telephone conference with witness and revise her statement accordingly; trade telephone messages with second witness re follow-up questions. | 6.50 ✓ 195.00/hr | 1,267.50 |
| 10/22/01 SBC | Review letter to witness and call him re same; telephone call to and message for witness who has not returned revised statement; prepare for and conduct second day of respondent's interview. | 4.50 ✓ 195.00/hr | 877.50 |
| 10/23/01 SBC | Work on respondent's witness statement. | 1.00 ✓ 195.00/hr | 195.00 |

Steve Bruckman

| | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-------------------|-------------------------|
| 10/24/01 SBC Continue work on respondent's statement. | 1.50 195.00/hr | 292.50 |
| 10/30/01 SBC Review telephone message from respondent re additional documents; review telephone message from witness re her statement. | 0.25 195.00/hr | 48.75 |
| 11/1/01 SBC Continue work on respondent's statement; review documents supplied by respondent. | 1.50 195.00/hr | 292.50 |
| | <hr/> | <hr/> |
| For professional services rendered | 68.75 | \$13,406.25 |
| ADDITIONAL CHARGES | | |
| 8/1/01 Mileage - round trip to CRC. | | 8.50 |
| 9/28/01 Mileage - round trip to CRC. | | 8.50 |
| 10/12/01 Mileage - round trip to CRC. | | 8.50 |
| 10/18/01 Mileage - round trip to Folsom | | 18.90 |
| Parking | | 1.00 |
| Total costs | | <hr/> 36.90 45.40 |
| ADMINISTRATIVE FEE | | 804.38 |
| Total amount of this bill | | <hr/> \$14,256.03 |
| PREVIOUS BALANCE | | \$7,943.52 |
| 10/16/01 Payment - Thank You. Check No. 94-055554. | | (\$3,161.92) |
| Total payments and adjustments | | <hr/> (\$3,161.92) |
| BALANCE DUE | | <hr/> <hr/> \$19,037.63 |

*Not unless we receive
calling for that time period*

Carlsen Thomas

-----LLP-----

1006 4th Street, Suite 245
Sacramento, CA 95814
Telephone: 916-447-7755
Fax: 916-447-7705

RECEIVED

DEC 13 2001

OFFICE OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT

December 11, 2001

Invoice No. 20268

Steve Bruckman
General Counsel
Los Rios Community College Dist.
1919 Spanos Court
Sacramento CA 95825

In Reference To: General
 Client Matter 051.01

PROFESSIONAL SERVICES

all AG

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|--------------|---|---------------------|---------------|
| 11/5/01 SBC | Prepare for third meeting with respondent; prepare additional witness questions and review draft respondent statement; meet with respondent and his union representative; work on additions to respondent's statement. | 6.25 ✓ 195.00/hr | 1,218.75 |
| 11/6/01 SBC | Send status update e-mail messages to Bruckman and McCullough; work on respondent's statement and documents, incorporating information from Nov. 5 interview; telephone conference with S. Bruckman re standard of "professional conduct;" edit and send copy of draft statement to R. Perrone and brief telephone conference with respondent re same; review fax from S. Bruckman. | 5.00 ✓ 195.00/hr | 975.00 |
| 11/8/01 SBC | Review collective bargaining agreement forwarded by S. Bruckman. | 0.50 ✓ 195.00/hr | 97.50 |
| 11/15/01 SBC | Review respondent's handwritten edits to draft declaration; review typed revision of same. | 0.50 ✓ 195.00/hr | 97.50 |
| 11/16/01 SBC | Prepare for and conduct respondent interview. | 4.00 ✓ 195.00/hr | 780.00 |

Steve Bruckman

11/26/01 SBC *AG* Work on respondent's declaration; incorporate information from third day of interview; send to respondent with explanatory cover letter; call to and message for complainant.

| | |
|-----------------|---------------|
| <u>Hrs/Rate</u> | <u>Amount</u> |
| 2.75 | 536.25 |
| 195.00/hr | |

VLT Review respondent's declaration and work with S. Carlsen on "professional conduct" issues.

| | |
|-----------|-------|
| 0.50 | 87.50 |
| 175.00/hr | |

For professional services rendered

| | |
|-------|------------|
| 19.50 | \$3,792.50 |
|-------|------------|

ADMINISTRATIVE FEE

| |
|----------|
| \$227.55 |
|----------|

Total amount of this bill

\$4,020.05

PREVIOUS BALANCE

\$19,037.63

11/28/01 Payment - Thank You. Check No. 94058933

(\$4,781.60)

Total payments and adjustments

(\$4,781.60)

BALANCE DUE

\$18,276.08

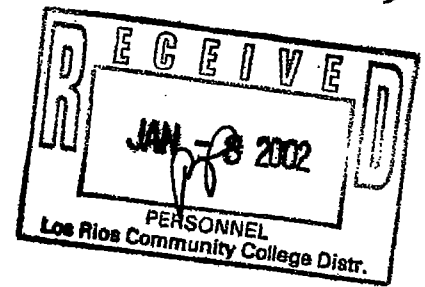
| | | | | |
|----------------|----------------|----------------|----------------|-----------------|
| <u>Current</u> | <u>30 Days</u> | <u>60 Days</u> | <u>90 Days</u> | <u>120 Days</u> |
| 4,020.05 | 14,256.03 | 0.00 | 0.00 | 0.00 |

Timekeeper Summary

| <u>Name</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|------------------|--------------|-------------|---------------|
| Vida L. Thomas | 0.50 | 175.00 | \$87.50 |
| Susan B. Carlsen | 19.00 | 195.00 | \$3,705.00 |

70367 SG

Carlsen Thomas
—LLP—
1006 4th Street, Suite 245
Sacramento, CA 95814
Telephone: 916-447-7755
Fax: 916-447-7705



January 02, 2002

Steve Bruckman
General Counsel
Los Rios Community College Dist.
1919 Spanos Court
Sacramento CA 95825

Invoice No. 20284

In Reference To: General
Client Matter 051.01

PROFESSIONAL SERVICES

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|--------------|--|---------------------|---------------|
| 12/5/01 SBC | Telephone call to and telephone conference with respondent re unreturned statement and re-signing same; call to and message for C. McCullough re additional witness interview. | 0.75 ✓ 195.00/hr | 146.25 |
| 12/10/01 SBC | Prepare for and conduct last meeting with respondent; file his signed statement. | 1.75 ✓ 195.00/hr | 341.25 |
| 12/11/01 SBC | Review message and return call to witness; telephone conference with him re his interview. | 0.50 ✓ 195.00/hr | 97.50 |
| 12/13/01 SBC | Witness interview. | 3.00 ✓ 195.00/hr | 585.00 |
| 12/18/01 SBC | Work on final witness statement; call to complainant; telephone conference with her re meeting with her on January 7, 2002; draft and send status update e-mail to client. | 1.00 ✓ 195.00/hr | 195.00 |

For professional services rendered

7.00 ✓ \$1,365.00

ADMINISTRATIVE FEE

\$81.90 ✓

AG

\$1,446.90

RECEIVED amount of this bill

JAN 7 2002

Carlsen Thomas
 -----LLP-----
 1006 4th Street, Suite 245
 Sacramento, CA 95814
 Telephone: 916-447-7755
 Fax: 916-447-7705

February 04, 2002

Steve Bruckman
 General Counsel
 Los Rios Community College Dist.
 1919 Spanos Court
 Sacramento CA 95825

Invoice No. 20300

In Reference To: General
 Client Matter 051.01

PROFESSIONAL SERVICES

all AG

| | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|---------------------|---------------|
| 1/3/02 SBC Review edited statement from final witness; make requested changes to his statement and return to witness for signature. | 0.75 ✓ 195.00/hr | 146.25 |
| 1/7/02 SBC Prepare for and attend final meeting with complainant. | 2.00 ✓ 195.00/hr | 390.00 |
| 1/8/02 SBC Work on investigation report. | 1.25 ✓ 195.00/hr | 243.75 |
| 1/9/02 SBC Continue work on investigation report. | 0.75 ✓ 195.00/hr | 146.25 |
| 1/10/02 SBC Continue work on investigation report; brief telephone conference with C. McCullough and e-mail to S. Bruckman re policy and regulations to site in report. | 1.00 ✓ 195.00/hr | 195.00 |
| 1/11/02 SBC Continue work on investigation report; work on witness testimony and findings on issue nos. 1-5. | 5.25 ✓ 195.00/hr | 1,023.75 |
| 1/22/02 SBC Continue work on investigation report issue nos. 6 and 7; call to and message for witness to ask follow-up question about issue no. 7; work on issue nos. 8, 9, 10, 11, 12, 13, and 14. | 6.50 ✓ 195.00/hr | 1,267.50 |

RECEIVED

FEB 6 2002

OFFICE OF THE GENERAL COUNSEL
 LOS RIOS COMMUNITY COLLEGE DISTRICT

AG

| | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-------------------|---------------|
| 1/29/02 SBC Continue work on investigation; review telephone message from witness re follow-up question; call and leave message re same; review and incorporate information from witness' contemporaneous notes; work on issue nos. 15 and 16. | 1.25 195.00/hr | 243.75 |
| 1/30/02 SBC Work on final sections of draft investigation report; telephone conference with S. Bruckman re same. | 6.25 195.00/hr | 1,218.75 |
| VLT Begin reviewing S. Carlsen's investigation report. | 0.25 175.00/hr | 43.75 |
| 1/31/02 SBC Exchange telephone messages and telephone interview with witness; brief telephone conference with S. Bruckman; work on finalizing report, add discussion of "harassment" elements. | 4.00 195.00/hr | 780.00 |
| VLT Finish reviewing and editing S. Carlsen's draft investigation report. | 0.75 175.00/hr | 131.25 |
| For professional services rendered | 30.00 | \$5,830.00 |
| ADMINISTRATIVE FEE | | \$349.80 |
| Total amount of this bill | | \$6,179.80 |
| PREVIOUS BALANCE | | \$5,466.95 |
| BALANCE DUE | | \$11,646.75 |

| <u>Current</u> | <u>30 Days</u> | <u>60 Days</u> | <u>90 Days</u> | <u>120 Days</u> |
|----------------|----------------|----------------|----------------|-----------------|
| 6,179.80 | 5,466.95 | 0.00 | 0.00 | 0.00 |

Carlsen Thomas
 -----LLP-----
 1006 4th Street, Suite 245
 Sacramento, CA 95814
 Telephone: 916-447-7755
 Fax: 916-447-7705

March 01, 2002

Steve Bruckman
 General Counsel
 Los Rios Community College Dist.
 1919 Spanos Court
 Sacramento CA 95825

Invoice No. 20318

In Reference To: General
 Client Matter 051.01

PROFESSIONAL SERVICES

AG

| | | <u>Hrs/Rate</u> | | <u>Amount</u> |
|-------------|--|---------------------|-----|---------------|
| 2/1/02 SBC | Type up notes of two witness interviews; work on final review and editing of investigation report; organize attachments; finalize and sign report and send out for copying. | 2.75 ✓ 195.00/hr | | 536.25 |
| 2/7/02 SBC | Trade voice mail messages and <u>telephone conference with S. Bruckman</u> ; work on letter for President Lewis' signature. | 2.25 ✓ 195.00/hr | 0.3 | 438.75 |
| 2/8/02 SBC | Review draft joint letter to complainant and respondent; e-mail to S. Bruckman; telephone conference with President Lewis regarding same; revise draft to be two separate letters; make changes requested by President Lewis; e-mail to her and S. Bruckman. | 3.00 ✓ 195.00/hr | | 585.00 |
| 2/12/02 SBC | Review telephone message and <u>telephone conference with President Lewis</u> ; add confidentiality admonition to two employee letters and e-mail to S. Bruckman and M. Lewis. | 0.75 ✓ 195.00/hr | | 146.25 |
| | | 8.75 | | \$1,706.25 |

For professional services rendered

RECEIVED

MAR - 6 2002

OFFICE OF THE GENERAL COUNSEL
 LOS RIOS COMMUNITY COLLEGE DISTRICT

ADDITIONAL CHARGES

| | <u>Amount</u> |
|--|-------------------|
| 2/6/02 Copy service charges for investigative report | 104.12 |
| Total costs | \$104.12 ✓ |
| ADMINISTRATIVE FEE | \$102.38 ← |
| Total amount of this bill | \$1,912.75 |
| PREVIOUS BALANCE | \$11,646.75 |
| 2/22/02 Payment - Thank You. Check No. 94-064433 | (\$5,466.95) |
| Total payments and adjustments | (\$5,466.95) |
| BALANCE DUE | <u>\$8,092.55</u> |

Timekeeper Summary

| Name | Hours | Rate | Amount |
|------------------|-------|--------|------------|
| Susan B. Carlsen | 8.75 | 195.00 | \$1,706.25 |

To Al + Aaker

RECEIVED

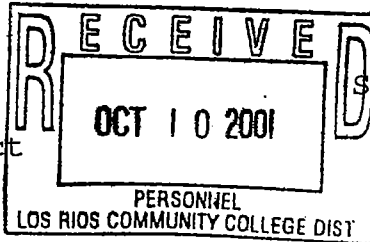
JB

JOHNSON, SCHACHTER & COLLINS
A Professional Corporation
2180 Harvard Street, Suite 560
Sacramento, California 95815

OCT 09 2001

(916) 921-5800

Tax ID # 68-001804-92 OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT



September 29, 2001

Los Rios Community College District
Steven Bruckman
1919 Spanos Court
Sacramento, CA 95825

Our File Number 00300-01092
Invoice Number 9118

Matter Name: Ballentine, Sharon v. LRCCD (*)
Insured: Los Rios Community College District

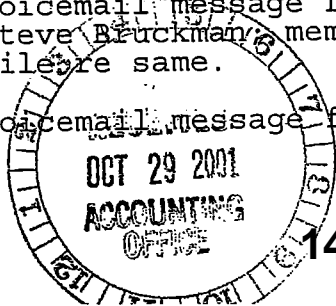
This appears to be referred to as an arbitration

Final Statement for Professional Services Rendered

| Date | Atty | Services rendered | Hours | Amount |
|----------|------|--|-------|--------|
| 07/18/01 | AMS | Initial review of background documents provided by District and analysis of same. | 1.5 ✓ | 180.00 |
| 07/19/01 | AMS | Further initial review of documents provided by District. | 1.0 ✓ | 120.00 |
| 07/19/01 | AMS | Further analysis of Ballentine documents; review pertinent provisions in collective bargaining agreement; conference with general counsel. | 1.5 ✓ | 180.00 |
| 08/07/01 | AMS | Review correspondence from Alexander Cohn (hearing officer). | 0.2 ✓ | 24.00 |
| 08/07/01 | SES | Initial file review in preparation for hearing. | 0.3 ✓ | 34.50 |
| 08/08/01 | SES | Initial file review in preparation to draft arbitration brief. | 1.7 ✓ | 195.50 |
| 08/16/01 | AMS | Voicemail message from Steve Bruckman's memo to file re same. | 0.2 ✓ | 24.00 |
| 08/16/01 | AMS | Voicemail message from | | |

ALL AG ARB WORK DISCLOSED

This looks as if it all relates to arbitration hearing



September 29, 2001

PO # 1010866

Los Rios Community College District

Our File Number 00300-01092
 Invoice Number 9118

Matter Name: Ballentine, Sharon v. LRCCD (*)

| Date | Atty | Services rendered | Hours | Amount |
|---------------------------------|------|--|-------|------------|
| | | Steve Bruckman. | 0.1 | 12.00 |
| 08/16/01 | AMS | Voicemail message to Steve Bruckman. | 0.1 | 12.00 |
| 08/20/01 | SES | Prepare e-mail correspondence to general counsel re: arbitration and notice issue. | 0.1 | 11.50 |
| 08/20/01 | SES | Review general counsel's e-mail re: arbitration. | 0.1 | 11.50 |
| 08/20/01 | SES | Legal research and analysis re: notice issues and evaluation issues in preparation for arbitration. | 0.9 | 103.50 |
| 08/20/01 | SES | Preparation for arbitration, included comprehensive document review and analysis, and review and analysis of collective bargaining provisions. | 2.8 | 322.00 |
| 08/20/01 | SES | Telephone conferences with post office representatives re: tracing date notice of dismissal was forwarded to the correct address. | 0.4 | 46.00 |
| 08/23/01 | AMS | Voicemail message from General Counsel; memo to file re same. | 0.1 | 12.00 |
| Total for professional services | | | 11.0 | \$1,288.50 |

| Summary | Hours | Rate | Amount |
|--------------------|-------|--------|--------|
| Alesa M. Schachter | 4.70 | 120.00 | 564.00 |
| Susan E. Slager | 6.30 | 115.00 | 724.50 |

60388

September 29, 2001

Los Rios Community College District

PR # 1010866

Our File Number 00300-01092

Invoice Number 9118

Matter Name: Ballentine, Sharon v. LRCCD (*)

| Costs Advanced | Amount |
|--|------------|
| 07/17/01 Photocopies for this billing period | 0.20 |
| Total advanced costs | \$0.20 |
| Total Amount Due and Payable | \$1,288.70 |

Payment Due Upon Receipt of Statement



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
Collective Bargaining

Control Case Only
 (19) Proc. Number 00011
 (20) Date Filed / /
 (21) LRS Input / /

Program
011

(01) Claimant Identification Number
 S34050
 (02) Mailing Address
 Claimant Name
 Los Rios Community College District
 County of Location
 Sacramento
 Street Address or PO Box
 1919 Spanos Court
 City State Zip Code
 Sacramento CA 95825

| Reimbursement Claim Data | |
|--------------------------|--------------|
| (22) CB-1, (03)(1)(e) | \$0.00 |
| (23) CB-1, (03)(2)(e) | \$0.00 |
| (24) CB-1, (03)(3)(e) | \$171,815.90 |
| (25) CB-1, (03)(4)(e) | \$2,717.29 |
| (26) CB-1, (03)(5)(e) | \$0.00 |
| (27) CB-1, (03)(6)(e) | \$25,158.65 |
| (28) CB-1, (03)(7)(e) | \$383.07 |
| (29) CB-1, (04)(d) | \$5,311.75 |
| (30) CB-1, (04)(e) | \$200,074.90 |
| (31) CB-1, (05)(e) | \$11,500.00 |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |

| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|-----------------|---------------------|
| | (03) Estimated | (09) Reimbursement |
| Fiscal Year of Cost | (06) 2003-2004 | (12) 2002-2003 |
| Total Claim Amount | (07) \$ 41,900 | (13) \$219,995 |
| Less: 10% Late Penalty, not to exceed \$1,000 | | (14) \$0 |
| Less: Estimated Claim Payment Received | | (15) \$0 |
| Net Claim Amount | | (16) \$219,995 |
| Due from State | (08) \$ 41,900 | (17) \$219,995 |
| Due to State | | (18) \$0 |
| | | (37) |

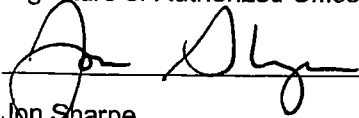
(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and certify under penalty of perjury that I have not violated any of the provisions of Government Code § 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual Costs for the mandated program of Chapter 961, Statutes of 1975, set forth on the attached statements.

Signature of Authorized Officer



Jon Sharpe
 Type or Print Name

Date

1/8/04

Vice Chancellor Finance & Administration
 Title

(39) Name of Contact Person for Claim
 Six Ten and Associates

Telephone Number (858) 514-8605
 E-Mail Address kbpsixten@aol.com

Program
011

**Mandated Costs
Collective Bargaining
Claim Summary**

Form
CB-1

| | | | | | | |
|---|--|-------------------------------------|-----------------------------|-------------------------------|--------------------------|--------------|
| (01) Claimant Los Rios Community College District | | (02) Type of Claim Reimbursement | | | Fiscal Year 2002-2003 | |
| Rodda Act Direct Costs | | Cost Elements | | | | |
| (03) Reimbursable Components: | (a) Salaries & Benefits | (b) Materials & Supplies | (c) Travel & Training | (d) Contracted Services | (e) Total | |
| 1. Determination of Bargaining Units and Exclusive Representation | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2. Election of Unit Representation | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3. Cost of Negotiations | \$171,815.90 | \$0.00 | 0.00 | \$0.00 | \$171,815.90 | \$171,815.90 |
| 4. Impasse Proceedings | \$2,717.29 | \$0.00 | 0.00 | \$0.00 | \$2,717.29 | \$2,717.29 |
| 5. Collective Bargaining Agreement Disclosure | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6. Contract Administration | \$20,049.40 | \$0.00 | 0.00 | \$5,109.25 | \$25,158.65 | \$25,158.65 |
| 7. Unfair Labor Practice Charges | \$180.57 | \$0.00 | 0.00 | \$202.50 | \$383.07 | \$383.07 |
| (04) Total Rodda Act Direct Costs | \$194,763.15 | \$0.00 | \$0.00 | \$5,311.75 | \$200,074.90 | \$200,074.90 |
| Winton Act Direct Costs | | | | | | |
| (05) Base Year, 1974/75 Direct Costs | 0.00 | 0.00 | 0.00 | 11,500.00 | 11,500.00 | 11,500.00 |
| (06) Base Year Direct Costs Adjusted by IPD | [Line (05)(e) x 3.291] for 2002-2003 f.y.] | | | | 37,846.50 | 37,846.50 |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | 162,228.40 | 162,228.40 |
| Indirect Costs | | | | | | |
| (08) Total Rodda Act Direct Costs less Contracted Services | [Line (04)(e) - line (04)(d)] | | | | 194,763.15 | 194,763.15 |
| (09) Base Year Costs Less Contracted Services adjusted by IPD | [{Line (05)(e) - line (05)(d)} x 3.291] | | | | 0.00 | 0.00 |
| (10) Increased Direct Costs less Contracted Services | [Line (08) - line (09)] | | | | 194,763.15 | 194,763.15 |
| (11) Indirect Cost Rate | From J-380, J-580 or FAM-27C | | | | 29.66% | 29.66% |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | 57,766.75 | 57,766.75 |
| (13) Total Direct and Indirect Costs | [Line (07) + line (12)] | | | | 219,995.15 | 219,995.15 |
| Cost Reduction | | | | | | |
| 14) Less: Offsetting Savings, if applicable | | | | | \$0.00 | \$0.00 |
| 15) Less: Other Reimbursements, if applicable | | | | | \$0.00 | \$0.00 |
| (16) Total Claimed Amount: | [Line (13) - {Line (14) + Line (15)}] | | | | 219,995.15 | 219,995.15 |

LOS ANGELES COMMUNITY COLLEGE DISTRICT
 CALCULATION OF INDIRECT COST RATE,
 FISCAL YEAR
 2001-2002

For
 02-03
 claims

| REFERENCE (CCFS 311) | DESCRIPTION | 2001-2002 |
|---|---|--------------------|
| INSTRUCTIONAL ACTIVITY | | |
| | Instructional Costs | |
| | Instructional Salaries and Benefits | 88,131,259 |
| | Instructional Operating Expenses | 5,974,743 |
| | Instructional Support Instructional Salaries and Benefits | 459,075 |
| | Auxiliary Operations Instructional Salaries and Benefits | 16,669 |
| | TOTAL INSTRUCTIONAL COSTS 1 | 94,581,746 |
| | Non-Instructional Costs | |
| | Non-Instructional Salaries and Benefits | 4,857,732 |
| | Instructional Admin. Salaries and Benefits | 10,341,284 |
| | Instructional Admin. Operating Expenses | 705,036 |
| | Auxiliary Classes Non-Inst. Salaries and Benefits | 1,097,003 |
| | Auxiliary Classes Operating Expenses | 918,625 |
| | TOTAL NON-INSTRUCTIONAL COSTS 2 | 17,919,680 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 112,501,426 |
| DIRECT SUPPORT ACTIVITY | | |
| | Direct Support Costs | |
| | Instructional Support Services Non Inst. Salaries and Benefits | 5,680,323 |
| | Instructional Support Services Operating Expenses | 1,235,566 |
| | Admissions and Records | 2,552,558 |
| | Counseling and Guidance | 12,155,236 |
| | Other Student Services | 13,543,169 |
| | TOTAL DIRECT SUPPORT COSTS 4 | 35,166,852 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | | 147,668,278 |
| | Indirect Support Costs | |
| | Operation and Maintenance of Plant | 15,657,969 |
| | Planning and Policy Making | 4,722,292 |
| | General Instructional Support Services | 23,417,761 |
| | TOTAL INDIRECT SUPPORT COSTS 6 | 43,798,022 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS | | 191,466,300 |
| SUPPORT COSTS ALLOCATION RATES | | |
| Indirect Support Costs Allocation Rate = | Total Indirect Support Costs (6) | 29.66% |
| | Total Instructional Activity Costs and Direct Support Costs (5) | |
| Direct Support Costs Allocation Rate = | Total Direct Support Costs (4) | 31.26% |
| | Total Instructional Activity Costs (3) | |
| Total Support Cost Allocation | | 60.92% |

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2002-2003 |
|--|---|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Cost of Negotiations

| | |
|---|-----------------|
| (04) Description of Expenses: Complete columns (a) through (f). | Object Accounts |
|---|-----------------|

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Negotiations | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$88.86 | 168.00 | \$14,928.48 | | | |
| Allegre, Robert Vice President, Instruction | \$84.05 | 77.75 | \$6,534.89 | | | |
| Balsamo, Brenda Confidential HR Analyst | \$37.14 | 117.75 | \$4,373.24 | | | |
| Bray, Carrie Director II, Accounting Svcs | \$74.37 | 0.50 | \$37.19 | | | |
| Brazil, Brad Research Analyst | \$49.24 | 7.00 | \$344.68 | | | |
| Bruckman, Steven General Counsel | \$88.66 | 2.00 | \$177.32 | | | |
| Comins, James Asso Vice Pres, Instruction | \$73.59 | 1.00 | \$73.59 | | | |
| Cox, Ryan Dr III, HR OPS & Emp Relations | \$66.63 | 10.90 | \$726.27 | | | |
| Dahms, Paul Director II, Facil Maint (PFE) | \$80.80 | 46.50 | \$3,757.20 | | | |
| Davies, Marlin (Skip) Deputy Chancellor | \$91.71 | 177.25 | \$16,255.60 | | | |
| Holsclaw, Michael Vice Chancellor, IT | \$84.03 | 2.15 | \$180.66 | | | |
| Karns, William Vice President, Instruction | \$84.05 | 20.50 | \$1,723.03 | | | |
| Kelly, Robert IT Assistant I | \$41.09 | 2.00 | \$82.18 | | | |
| Kirklín, Kathleen Vice President, Administration | \$78.81 | 38.25 | \$3,014.48 | | | |

| | | | | |
|---|-------------|--------|------|--------|
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 1 of | \$52,208.79 | \$0.00 | 0.00 | \$0.00 |
|---|-------------|--------|------|--------|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2002-2003 |
|--|---|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Cost of Negotiations

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Luff, Debra Dean | \$68.62 | 2.00 | \$137.24 | | | |
| Matista, Theresa Director I, Fiscal Services | \$79.72 | 134.75 | \$10,742.27 | | | |
| McCoy, Sue Administrative Assistant | \$27.07 | 3.50 | \$94.75 | | | |
| Rodgers, Lloyd Vice President, Administration | \$84.05 | 19.00 | \$1,596.95 | | | |
| Sharpe, Jon Exec Vice Chancellor Fin & Adm | \$106.96 | 99.25 | \$10,615.78 | | | |
| Substitutes, Substitutes | \$74.76 | 1,080.00 | \$80,740.80 | | | |
| Negotiations Preparation | | | | | | |
| Brown, Christopher Vice President Admin & Student | \$78.07 | 5.00 | \$390.35 | | | |
| Parker, Pamela Director III, Personnel Srvc | \$67.86 | 150.67 | \$10,224.47 | | | |
| Rosenthal, Rachael Dean II, Math/Engineering | \$66.63 | 21.00 | \$1,399.23 | | | |
| Negotiations-At Table | | | | | | |
| Brown, Christopher Vice President Admin & Student | \$78.07 | 35.00 | \$2,732.45 | | | |
| Rosenthal, Rachael Dean II, Math/Engineering | \$66.63 | 14.00 | \$932.82 | | | |

| | | | | |
|---|--------------|--------|------|--------|
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 2 of | \$122,621.58 | \$0.00 | 0.00 | \$0.00 |
|---|--------------|--------|------|--------|

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2002-2003 |
|--|---|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Impasse Proceedings

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Mediation | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$88.86 | 2.50 | \$222.15 | | | |
| Barber, Beverly Confidential Personnel Spec | \$38.09 | 56.00 | \$2,133.04 | | | |
| Davies, Marlin (Skip) Deputy Chancellor | \$91.71 | 2.50 | \$229.28 | | | |
| Perez, Alma Conf Admin Secretary II | \$30.05 | 4.42 | \$132.82 | | | |

| | | | | |
|---|------------|--------|------|--------|
| (05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: 1 of 1 | \$2,717.29 | \$0.00 | 0.00 | \$0.00 |
|---|------------|--------|------|--------|

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant
Los Rios Community College District

(02) Fiscal Year Costs Were Incurred
2002-2003

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|--|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Arbitration | | | | | | |
| Esquire Deposition, Service Deposition Service | \$100.00 | 16.24 | | | | \$1,624.40 |
| Hoh, Ronald Arbitrator | \$100.00 | 34.85 | | | | \$3,484.85 |
| Contract Administration | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$88.86 | 2.75 | \$244.37 | | | |
| Allegre, Robert Vice President, Instruction | \$84.05 | 13.00 | \$1,092.65 | | | |
| Blackwell, David Dean, Sci/Math/Engineering | \$66.71 | 2.00 | \$133.42 | | | |
| Bray, Carrie Director II, Accounting Svcs | \$74.37 | 0.50 | \$37.19 | | | |
| Brown, Christopher Vice President Admin & Student | \$78.07 | 0.50 | \$39.04 | | | |
| Clinchy, David Director/Mgr II/Dean I-Dir II | \$75.70 | 0.50 | \$37.85 | | | |
| Cox, Ryan Dr III, HR OPS & Emp Relations | \$66.63 | 1.00 | \$66.63 | | | |
| Dahms, Paul Director II, Facil Maint (PFE) | \$80.80 | 0.50 | \$40.40 | | | |
| Jolly, Julie Dean | \$71.52 | 3.00 | \$214.56 | | | |
| Kirklín, Kathleen Vice President, Administration | \$78.81 | 0.50 | \$39.41 | | | |
| Matista, Theresa Director I, Fiscal Services | \$79.72 | 0.50 | \$39.86 | | | |
| (05) Total <input type="checkbox"/> | Subtotal <input checked="" type="checkbox"/> | Page: 1 of | \$1,985.36 | \$0.00 | 0.00 | \$5,109.25 |

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant
Los Rios Community College District

(02) Fiscal Year Costs Were Incurred
2002-2003

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Millhone, Virginia Conf Administrative Assistant | \$38.37 | 1.50 | \$57.56 | | | |
| Parker, Pamela Director III, Personnel Srvc | \$67.86 | 0.50 | \$33.93 | | | |
| Rodgers, Lloyd Vice President, Administration | \$84.05 | 0.50 | \$42.03 | | | |
| Rosenthal, Rachael Dean II, Math/Engineering | \$66.63 | 1.50 | \$99.95 | | | |
| Ruden, John Dean, Davis Center | \$71.76 | 2.00 | \$143.52 | | | |
| Sharpe, Jon Exec Vice Chancellor Fin & Adm | \$106.96 | 0.50 | \$53.48 | | | |
| Short, Shirley Dean | \$73.57 | 2.00 | \$147.14 | | | |
| Silvia, William Director/Manager II/Dean I | \$76.24 | 0.50 | \$38.12 | | | |
| Torgeson, Gary Dean II PE/Health/Athletics | \$69.20 | 2.00 | \$138.40 | | | |
| Travis, Deborah Vice President, Instruction | \$82.85 | 2.00 | \$165.70 | | | |
| Grievances | | | | | | |
| Aaker, Ann Assoc Vice Chancellor HR | \$88.86 | 25.50 | \$2,265.93 | | | |
| Allegre, Robert Vice President, Instruction | \$84.05 | 2.25 | \$189.11 | | | |
| Balsamo, Brenda Confidential HR Analyst | \$37.14 | 0.50 | \$18.57 | | | |
| Blackwell, David Dean, Sci/Math/Engineering | \$66.71 | 3.00 | \$200.13 | | | |
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: 2 of | | | \$3,593.56 | \$0.00 | 0.00 | \$0.00 |

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant
Los Rios Community College District

(02) Fiscal Year Costs Were Incurred
2002-2003

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|--|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Bray, Carrie Director II, Accounting Svcs | \$74.37 | 22.75 | \$1,691.92 | | | |
| Bruckman, Steven General Counsel | \$88.66 | 27.00 | \$2,393.82 | | | |
| Cox, Ryan Dr III, HR OPS & Emp Relations | \$66.63 | 1.58 | \$105.28 | | | |
| Cuny, Theresa Conf Personnel Specialist III | \$37.07 | 0.50 | \$18.54 | | | |
| Cypret, Phillip Dean | \$70.21 | 4.50 | \$315.95 | | | |
| Davies, Marlin (Skip) Deputy Chancellor | \$91.71 | 2.00 | \$183.42 | | | |
| Forbes-Boyte, Kari Dean II, Social Science | \$70.75 | 8.50 | \$601.38 | | | |
| Hansson, Claudia Vice President Student Svcs | \$81.00 | 27.00 | \$2,187.00 | | | |
| Hawken, Chris Dean II PE | \$65.47 | 2.00 | \$130.94 | | | |
| Jolly, Julie Dean | \$71.52 | 9.75 | \$697.32 | | | |
| Jones, Mike Employee Benefits Supervisor | \$47.20 | 0.50 | \$23.60 | | | |
| Karns, William Vice President, Instruction | \$84.05 | 20.33 | \$1,708.74 | | | |
| Lewis, Marrilee College President | \$103.99 | 7.00 | \$727.93 | | | |
| McGloughlin, Stephen Dean II, Learning Resources | \$65.24 | 1.50 | \$97.86 | | | |
| Puccio, Lori Payroll Accountant | \$30.25 | 10.80 | \$326.70 | | | |
| (05) Total <input type="checkbox"/> | Subtotal <input checked="" type="checkbox"/> | Page: 3 of | \$11,410.50 | \$0.00 | 0.00 | \$0.00 |

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant
Los Rios Community College District

(02) Fiscal Year Costs Were Incurred
2002-2003

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Contract Administration

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Purmort, Martin Payroll Supervisor | \$46.36 | 20.25 | \$938.79 | | | |
| Reyes, Arturo Dean Humanities/Social Science | \$66.63 | 3.50 | \$233.21 | | | |
| Rodgers, Lloyd Vice President, Administration | \$84.05 | 1.00 | \$84.05 | | | |
| Ruden, John Dean, Davis Center | \$71.76 | 10.50 | \$753.48 | | | |
| Sharpe, Jon Exec Vice Chancellor Fin & Adm | \$106.96 | 1.75 | \$187.18 | | | |
| Travis, Deborah Vice President, Instruction | \$82.85 | 12.00 | \$994.20 | | | |
| Wallace, Richard Dean II Student Services | \$69.20 | 1.00 | \$69.20 | | | |
| (05) Total <input type="checkbox"/> | | | \$3,586.81 | \$0.00 | 0.00 | \$0.00 |
| Subtotal <input checked="" type="checkbox"/> | | | | | | |

Page: 4 of

| | |
|--|----------------------|
| MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|--|----------------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2002-2003 |
|--|---|

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.
Unfair Labor Practice Charges

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

| (a) Employees Names, Job Classifications, Functions Performed and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel & Training | (g) Contracted Services |
|---|------------------------------------|------------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|
| Preparation for PERB Hearings Aaker, Ann Assoc Vice Chancellor HR | \$88.86 | 1.00 | \$88.86 | | | |
| Johnson, Schachter, and Collins Attorneys | \$135.00 | 1.50 | | | | \$202.50 |
| Unfair Labor Disputes Davies, Marlin (Skip) Deputy Chancellor | \$91.71 | 1.00 | \$91.71 | | | |

| | | | | |
|---|----------|--------|------|----------|
| (05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: 1 of 1 | \$180.57 | \$0.00 | 0.00 | \$202.50 |
|---|----------|--------|------|----------|

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Aaker, Ann - Assoc Vice Chancellor HR Salaried Employee | \$88.86 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|--------------------|------------------|--|-------------------------|
| 1/1/03 | 168.00 | \$14,928.48 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 2.50 | \$222.15 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent in impasse proceedings | | | | |
| 1/1/03 | 25.50 | \$2,265.93 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/03 | 2.75 | \$244.37 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 1.00 | \$88.86 | \$0.00 | \$0.00 Unfair Labor Practice Charge Preparation for PERB Hearing | |
| | Time spent with Schachter attorney in preparation for unfair labor practice charges | | | | |
| | <u>199.75</u> | <u>\$17,749.79</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Allegre, Robert - Vice President, Instruction Salaried Employee | \$84.05 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-------------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 77.75 | \$6,534.89 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 2.25 | \$189.11 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/03 | 13.00 | \$1,092.65 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>93.00</u> | <u>\$7,816.65</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Balsamo, Brenda - Confidential HR Analyst Salaried Employee | \$37.14 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-------------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 117.75 | \$4,373.24 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 0.50 | \$18.57 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>118.25</u> | <u>\$4,391.81</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Barber, Beverly - Confidential Personnel Spec Salaried Employee | \$38.09 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|------------------------------|---------------|------------------|-----------------------------|-----------------|
| 1/1/03 | 56.00 | \$2,133.04 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent on impasse issues | | | | |

Los Rios Community College District
Collective Bargaining
by Name

56.00 \$2,133.04 \$0.00 \$0.00

| | |
|--|---------|
| Blackwell, David - Dean, Sci/Math/Engineering Salaried Employee | \$66.71 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 2.00 | \$133.42 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 3.00 | \$200.13 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievances issues | | | | |
| | <u>5.00</u> | <u>\$333.55</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Bray, Carrie - Director II, Accounting Svcs Salaried Employee | \$74.37 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-------------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 0.50 | \$37.19 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 22.75 | \$1,691.92 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/03 | 0.50 | \$37.19 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>23.75</u> | <u>\$1,766.29</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Brazil, Brad - Research Analyst Salaried Employee | \$49.24 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|-----------------|------------------|-----------------------------|-----------------|
| 1/1/03 | 7.00 | \$344.68 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>7.00</u> | <u>\$344.68</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Brown, Christopher - Vice President Admin & Student Salaried Employee | \$78.07 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-------------------|------------------|--------------------------------|--------------------------|
| 1/1/03 | 0.50 | \$39.04 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 5.00 | \$390.35 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparations for negotiations | | | | |
| 1/1/03 | 35.00 | \$2,732.45 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations-At Table |
| | Time spent in at-table negotiations | | | | |
| | <u>40.50</u> | <u>\$3,161.84</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

Los Rios Community College District
Collective Bargaining
by Name

| | |
|---|---------|
| Bruckman, Steven - General Counsel Salaried Employee | \$88.66 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|---------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 2.00 | \$177.32 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 27.00 | \$2,393.82 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | 29.00 | \$2,571.14 | \$0.00 | \$0.00 | |

| | |
|---|---------|
| Clinchy, David - Director/Mgr II/Dean I-Dir II Salaried Employee | \$75.70 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 0.50 | \$37.85 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | 0.50 | \$37.85 | \$0.00 | \$0.00 | |

| | |
|--|---------|
| Comins, James - Asso Vice Pres, Instruction Salaried Employee | \$73.59 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|---------------|------------------|-----------------------------|-----------------|
| 1/1/03 | 1.00 | \$73.59 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | 1.00 | \$73.59 | \$0.00 | \$0.00 | |

| | |
|---|---------|
| Cox, Ryan - Dr III, HR OPS & Emp Relations Salaried Employee | \$66.63 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 1.00 | \$66.63 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 1.58 | \$105.28 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/03 | 10.90 | \$726.27 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| | 13.48 | \$898.17 | \$0.00 | \$0.00 | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Cuny, Theresa - Conf Personnel Specialist III Salaried Employee | \$37.07 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|----------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 0.50 | \$18.54 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>0.50</u> | <u>\$18.54</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Cypret, Phillip - Dean Salaried Employee | \$70.21 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|-----------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 4.50 | \$315.95 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>4.50</u> | <u>\$315.95</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Dahms, Paul - Director II, Facil Maint (PFE) Salaried Employee | \$80.80 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-------------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 46.50 | \$3,757.20 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 0.50 | \$40.40 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>47.00</u> | <u>\$3,797.60</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Davies, Marlin (Skip) - Deputy Chancellor Salaried Employee | \$91.71 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|--------------------|------------------|-----------------------------------|-----------------------|
| 1/1/03 | 2.00 | \$183.42 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| 1/1/03 | 177.25 | \$16,255.60 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 2.50 | \$229.28 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent in impasse proceedings | | | | |
| 1/1/03 | 1.00 | \$91.71 | \$0.00 | \$0.00 Unfair Labor Practice Char | Unfair Labor Disputes |
| | Time spent on unfair labor disputes issues | | | | |
| | <u>182.75</u> | <u>\$16,760.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|----------|
| Esquire Deposition, Service - Deposition Service | |
| Contracted Service | \$100.00 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|-----------------------------|-------------------------------------|
| 1/1/03 | 16.24 | \$0.00 | \$0.00 | \$1,624.40 | Contract Administration Arbitration |
| | <u>Cost of Deposition Service for grievance arbitration</u> | | | | |
| | 16.24 | \$0.00 | \$0.00 | \$1,624.40 | |

| | |
|--|---------|
| Forbes-Boyte, Kari - Dean II, Social Science | |
| Salaried Employee | \$70.75 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---------------------------------------|---------------|------------------|-----------------------------|------------------------------------|
| 1/1/03 | 8.50 | \$601.38 | \$0.00 | \$0.00 | Contract Administration Grievances |
| | <u>Time spent on grievance issues</u> | | | | |
| | 8.50 | \$601.38 | \$0.00 | \$0.00 | |

| | |
|--|---------|
| Hansson, Claudia - Vice President Student Svcs | |
| Salaried Employee | \$81.00 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---------------------------------------|---------------|------------------|-----------------------------|------------------------------------|
| 1/1/03 | 27.00 | \$2,187.00 | \$0.00 | \$0.00 | Contract Administration Grievances |
| | <u>Time spent on grievance issues</u> | | | | |
| | 27.00 | \$2,187.00 | \$0.00 | \$0.00 | |

| | |
|----------------------------|---------|
| Hawken, Chris - Dean II PE | |
| Salaried Employee | \$65.47 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---------------------------------------|---------------|------------------|-----------------------------|------------------------------------|
| 1/1/03 | 2.00 | \$130.94 | \$0.00 | \$0.00 | Contract Administration Grievances |
| | <u>Time spent on grievance issues</u> | | | | |
| | 2.00 | \$130.94 | \$0.00 | \$0.00 | |

| | |
|--------------------------|----------|
| Hoh, Ronald - Arbitrator | |
| Contracted Service | \$100.00 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|-------------------------------------|
| 1/1/03 | 34.85 | \$0.00 | \$0.00 | \$3,484.85 | Contract Administration Arbitration |
| | <u>Cost of time spent by arbitrator on grievance arbitration</u> | | | | |
| | 34.85 | \$0.00 | \$0.00 | \$3,484.85 | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Holsclaw, Michael - Vice Chancellor, IT Salaried Employee | \$84.03 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|----------------------|
| 1/1/03 | 2.15 | \$180.66 | \$0.00 | \$0.00 | Cost of Negotiations |
| | <u>Time spent on negotiations issues</u> | | | | |
| | 2.15 | \$180.66 | \$0.00 | \$0.00 | |

| | |
|---|----------|
| Johnson, Schachter, and Collins - Attorneys Contracted Service | \$135.00 |
|---|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|---|
| 1/1/03 | 1.50 | \$0.00 | \$0.00 | \$202.50 | Unfair Labor Practice Charge Preparation for PERB Hearing |
| | <u>Time spent by attorney on unfair labor practice charges</u> | | | | |
| | 1.50 | \$0.00 | \$0.00 | \$202.50 | |

| | |
|--|---------|
| Jolly, Julie - Dean Salaried Employee | \$71.52 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|---------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 3.00 | \$214.56 | \$0.00 | \$0.00 | Contract Administration |
| | <u>Time spent on contract administration issues</u> | | | | |
| 1/1/03 | 9.75 | \$697.32 | \$0.00 | \$0.00 | Contract Administration |
| | <u>Time spent on grievance issues</u> | | | | |
| | 12.75 | \$911.88 | \$0.00 | \$0.00 | Grievances |

| | |
|---|---------|
| Jones, Mike - Employee Benefits Supervisor Salaried Employee | \$47.20 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---------------------------------------|---------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 0.50 | \$23.60 | \$0.00 | \$0.00 | Contract Administration |
| | <u>Time spent on grievance issues</u> | | | | |
| | 0.50 | \$23.60 | \$0.00 | \$0.00 | Grievances |

| | |
|---|---------|
| Karns, William - Vice President, Instruction Salaried Employee | \$84.05 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 20.50 | \$1,723.03 | \$0.00 | \$0.00 | Cost of Negotiations |
| | <u>Time spent on negotiations issues</u> | | | | |
| 1/1/03 | 20.33 | \$1,708.74 | \$0.00 | \$0.00 | Contract Administration |
| | <u>Time spent on grievance issues</u> | | | | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | | |
|--------------|-------------------|---------------|---------------|
| <u>40.83</u> | <u>\$3,431.76</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|--------------|-------------------|---------------|---------------|

| | |
|---|---------|
| Kelly, Robert - IT Assistant I Salaried Employee | \$41.09 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|----------------|------------------|-----------------------------|----------------------|
| 1/1/03 | 2.00 | \$82.18 | \$0.00 | \$0.00 | Cost of Negotiations |
| | <u>Time spent on negotiations issues</u> | | | | |
| | <u>2.00</u> | <u>\$82.18</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Kirklin, Kathleen - Vice President, Administration Salaried Employee | \$78.81 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---|-------------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 0.50 | \$39.41 | \$0.00 | \$0.00 | Contract Administration |
| | <u>Time spent on contract administration issues</u> | | | | |
| 1/1/03 | 38.25 | \$3,014.48 | \$0.00 | \$0.00 | Cost of Negotiations |
| | <u>Time spent on negotiations issues</u> | | | | |
| | <u>38.75</u> | <u>\$3,053.89</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|----------|
| Lewis, Marrilee - College President Salaried Employee | \$103.99 |
|--|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|---------------------------------------|-----------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 7.00 | \$727.93 | \$0.00 | \$0.00 | Contract Administration |
| | <u>Time spent on grievance issues</u> | | | | |
| | <u>7.00</u> | <u>\$727.93</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Luff, Debra - Dean Salaried Employee | \$68.62 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|-----------------------------|----------------------|
| 1/1/03 | 2.00 | \$137.24 | \$0.00 | \$0.00 | Cost of Negotiations |
| | <u>Time spent on negotiations issues</u> | | | | |
| | <u>2.00</u> | <u>\$137.24</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Matista, Theresa - Director I, Fiscal Services Salaried Employee | \$79.72 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|---------------|------------------|-----------------------------|----------------------|
| 1/1/03 | 134.75 | \$10,742.27 | \$0.00 | \$0.00 | Cost of Negotiations |

**Los Rios Community College District
Collective Bargaining
by Name**

| | | | | | | | |
|--------|--|---------------|--------------------|---------------|---------------|-------------------------|-------------------------|
| 1/1/03 | Time spent on negotiations issues | 0.50 | \$39.86 | \$0.00 | \$0.00 | Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | | | |
| | | <u>135.25</u> | <u>\$10,782.13</u> | <u>\$0.00</u> | <u>\$0.00</u> | | |

| | |
|--|---------|
| McCoy, Sue - Administrative Assistant Salaried Employee | \$27.07 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|-----------------------------------|----------------|------------------|-----------------------------|----------------------|
| 1/1/03 | 3.50 | \$94.75 | \$0.00 | \$0.00 | Cost of Negotiations |
| | Time spent on negotiations issues | | | | |
| | <u>3.50</u> | <u>\$94.75</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| McGloughlin, Stephen - Dean II, Learning Resources Salaried Employee | \$65.24 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|----------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 1.50 | \$97.86 | \$0.00 | \$0.00 | Contract Administration |
| | Time spent on grievance issues | | | | |
| | <u>1.50</u> | <u>\$97.86</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Millhone, Virginia - Conf Administrative Assistant Salaried Employee | \$38.37 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|----------------|------------------|-----------------------------|-------------------------|
| 1/1/03 | 1.50 | \$57.56 | \$0.00 | \$0.00 | Contract Administration |
| | Time spent on contract administration issues | | | | |
| | <u>1.50</u> | <u>\$57.56</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|--------|
| No Reported Data, No Costs - Salaried Employee | \$0.00 |
|---|--------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------|---------------|------------------|-----------------------------|---|
| 1/1/03 | 0.00 | \$0.00 | \$0.00 | \$0.00 | Collective Bargaining Agreement Disclosure Forms and Documents |
| 1/1/03 | 0.00 | \$0.00 | \$0.00 | \$0.00 | Election of Unit Representative Election Planning and Agreement |
| 1/1/03 | 0.00 | \$0.00 | \$0.00 | \$0.00 | Determination of Bargaining Unit Bargaining Unit Lists |
| | <u>0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Parker, Pamela - Director III, Personnel Srvc | |
| Salaried Employee | \$67.86 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|--------------------|------------------|--------------------------------|--------------------------|
| 1/1/03 | 0.50 | \$33.93 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 150.67 | \$10,224.47 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent on negotiations issues | | | | |
| | <u>151.17</u> | <u>\$10,258.40</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Perez, Alma - Conf Admin Secretary II | |
| Salaried Employee | \$30.05 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|------------------------------|-----------------|------------------|-----------------------------|-----------------|
| 1/1/03 | 4.42 | \$132.82 | \$0.00 | \$0.00 Impasse Proceedings | Mediation |
| | Time spent on impasse issues | | | | |
| | <u>4.42</u> | <u>\$132.82</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|--|---------|
| Puccio, Lori - Payroll Accountant | |
| Salaried Employee | \$30.25 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|-----------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 10.80 | \$326.70 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>10.80</u> | <u>\$326.70</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Purmort, Martin - Payroll Supervisor | |
| Salaried Employee | \$46.36 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|-----------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 20.25 | \$938.79 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>20.25</u> | <u>\$938.79</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Reyes, Arturo - Dean Humanities/Social Science | |
| Salaried Employee | \$66.63 |

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--------------------------------|-----------------|------------------|--------------------------------|-----------------|
| 1/1/03 | 3.50 | \$233.21 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>3.50</u> | <u>\$233.21</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

**Los Rios Community College District
Collective Bargaining
by Name**

| | |
|--|---------|
| Rodgers, Lloyd - Vice President, Administration Salaried Employee | \$84.05 |
|--|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-------------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 0.50 | \$42.03 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 19.00 | \$1,596.95 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 1.00 | \$84.05 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>20.50</u> | <u>\$1,723.03</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Rosenthal, Rachael - Dean II, Math/Engineering Salaried Employee | \$66.63 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-------------------|------------------|--------------------------------|--------------------------|
| 1/1/03 | 1.50 | \$99.95 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 21.00 | \$1,399.23 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations Preparation |
| | Time spent in preparations for negotiations | | | | |
| 1/1/03 | 14.00 | \$932.82 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations-At Table |
| | Time spent on at-table negotiations | | | | |
| | <u>36.50</u> | <u>\$2,432.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|---------|
| Ruden, John - Dean, Davis Center Salaried Employee | \$71.76 |
|---|---------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|-----------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 2.00 | \$143.52 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 10.50 | \$753.48 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |
| | <u>12.50</u> | <u>\$897.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

| | |
|---|----------|
| Sharpe, Jon - Exec Vice Chancellor Fin & Adm Salaried Employee | \$106.96 |
|---|----------|

| <u>Date</u> | <u>Hours</u> | <u>Salary</u> | <u>Materials</u> | <u>Contracted Component</u> | <u>Activity</u> |
|-------------|--|---------------|------------------|--------------------------------|-------------------------|
| 1/1/03 | 0.50 | \$53.48 | \$0.00 | \$0.00 Contract Administration | Contract Administration |
| | Time spent on contract administration issues | | | | |
| 1/1/03 | 99.25 | \$10,615.78 | \$0.00 | \$0.00 Cost of Negotiations | Negotiations |
| | Time spent on negotiations issues | | | | |
| 1/1/03 | 1.75 | \$187.18 | \$0.00 | \$0.00 Contract Administration | Grievances |
| | Time spent on grievance issues | | | | |

44396
RECEIVED

AUG 26 2002

August 22, 2002

OFFICE OF THE GENERAL COUNSEL
 LOS RIOS COMMUNITY COLLEGE DISTRICT

Los Rios Community College District
 Steve Bruckman
 1919 Spanos Court
 Sacramento, CA 95825

Our File Number 00300-02070
 Invoice number 10159

Matter: S.E.I.U. v. LRCCD (Church) PERB

Interim Statement for Professional Services Rendered

| Date | Atty | Services rendered | Hours | Amount |
|---------------------------------|------|--|-------|----------|
| 07/01/02 | AMS | Telephone conference with Ann Aaker | 0.3 | 40.50 |
| 07/01/02 | AMS | Lengthy telephone conference with Ann Aaker regarding investigation. | 0.3 | 40.50 |
| 07/02/02 | AMS | Lengthy telephone conference with Captain Lisa Springs. | 0.5 | 67.50 |
| 07/03/02 | AMS | Telephone call to Ann Aaker. | 0.2 | 27.00 |
| 07/19/02 | AMS | Telephone conference with Ann Aaker | 0.2 | 27.00 |
| Total for professional services | | | 1.5 | \$202.50 |

Individual Input
 Ann Aaker (1.0)

| Summary | Hours | Rate | Amount |
|------------------------------|-------|--------|----------|
| Alesa M. Schachter | 1.50 | 135.00 | 202.50 |
| Total Current Fees and Costs | | | \$202.50 |

Previous Balance \$2,166.75
 Total Amount Due and Payable \$2,369.25

Post-It routing request pad 7664

ROUTING - REQUEST

- Please
- READ
 - HANDLE
 - APPROVE
- and
- FORWARD
 - RETURN
 - KEEP OR DISCARD
 - REVIEW WITH ME

To Acc'ts Payable

Please let me know when this payment is sent to the vendor.
 Thanks!!

Date 11/18 From Jan DeLuca

Los Rios Community College District
 Collective Bargaining
 F/Y 2002-2003
 Reimbursable Legal Services
 Ronald Hoh Arbitrator

| | | Component 6 |
|----------|---------|----------------|
| Billing | Service | Contract Admin |
| Date | Date | AGA |
| 10.31.02 | 10.31 | \$475.00 |
| 11.6.02 | 7.25 | |
| | 8.22 | \$3,009.85 |
| Total | | \$3,484.85 |

| Key | |
|-----|-----------------------|
| AGA | Grievance arbitration |

LOS RIOS COMMUNITY COLLEGE DISTRICT
 1919 Spanos Court • Sacramento, CA 95825-3981

BLANKET ORDER RELEASE FORM

ARC SCC
 CRC DO
 EDC FM
 FLC TS
 OTHER _____

| | |
|------------------------------|-------------------------------|
| Release No. 237126 | Purchase Order No. B130125 |
|------------------------------|-------------------------------|

Ronald HOH
 Vendor Name (As it appears on Purchase Order) Vendor Code

Invoice No. or Packing Slip No. _____ Date Items Received 10/31/02
 (Please check if attached and write total dollar amount below)

| DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip) | QUANTITY | UNIT | UNIT PRICE | TOTAL |
|--|----------|------|----------------------------|---|
| Hearing cancellation in the matter of Hefler | | | | \$475.00 |
| PEOPLE'S COURT | | | | |
| Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____ | | | | |
| Program Director/Coordinator Signature _____ | | | Program Name _____ | Total Amount or Estimate \$ 475.00 |
| _____ For grants/special projects | | | Project/Grant Number _____ | |
| Program Goal/Objective Number/Explanation _____ | | | | |

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

[Signature] 11/7/02
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date
[Signature] 11/7/02
 APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

| | | | | | |
|--------------------------------|-----------|---------|----------|--------|-----------|
| GENFD / 5890 / 11 / DS.VH.PERS | Bus. Unit | Account | Fund | Org | |
| 67700 / 00000 / 2003 / 041H | | | | | \$ 475.00 |
| Program | Sub-Class | BY | Proj/Gmt | Amount | |
| | / | / | / | | |
| Bus. Unit | Account | Fund | Org | | |
| | / | / | / | | \$ |
| Program | Sub-Class | BY | Proj/Gmt | Amount | |

10: Kam Parker SB
RECEIVED 103181
NOV 12 2002

RONALD HOH

ARBITRATOR • MEDIATOR

California Office
720 Howe Avenue, Suite 105
Sacramento, CA 95825
(916) 929-4999
FAX (916) 929-~~9345~~ 9345

\$130125

November 6, 2002

OFFICE OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT
Midwest Office
2325 Yorkshire Drive
Decatur, Illinois 62526

Mr. Steven Bruckman
General Counsel
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825

Mr. Michael White, Attorney
Los Rios Classified Employees Assn.
2230 "L" Street
Sacramento, CA 95819

RE: Grievance Arbitration - Los Rios Community College/Los Rios
Classified Employees Association (Lynds)

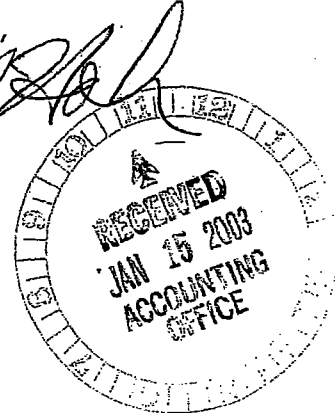
Gentlemen:

Enclosed for your review is a copy of my Decision and Award in the above
referenced matter. My fees and expenses are as follows:

| | | | |
|----|--|----------------------|--------------------|
| 1. | <u>SERVICES</u> | | |
| | Hearing on July 25 and August 22, 2002 | | |
| | (Two days) | | \$ 1,900.00 |
| | Review of Evidence, Analysis, Study, | | |
| | research and Writing (Four days) | | \$ 3,800.00 |
| | Total Services | | \$ 5,700.00 |
| 2. | <u>EXPENSES</u> | | |
| | Lunch | | \$ 18.50 |
| | Typing, photocopying, and secretarial services | | \$ 296.00 |
| | Postage and telephone | | \$ 5.20 |
| | Total Expenses | | \$ 319.70 |
| | TOTAL FEES & EXPENSES: | | \$ 6,019.70 |
| | | ½ to the District | \$ 3,009.85 |
| | | ½ to the Association | \$ 3,009.85 |

Please make payment to the above address, if possible, by no later
than the end of calendar year 2002. My tax identification number is 68-
0172927. Thank you for the opportunity to serve the parties.

Very truly yours,
Ronald Hoh
RONALD HOH
Arbitrator



cc: John Hamilton, LRCEA



Los Rios Community College District
 Collective Bargaining
 FY2002-2003
 Reimbursable Legal Services
 Esquire Deposition Services

| Billing | Service | Component 6 |
|---------|---------|-----------------------------|
| Date | Date | Contract Admin AGA Costs |
| 8.7.02 | 7.25 | \$841.80 |
| 9.18.02 | 8.22 | \$782.60 |
| | Total | \$1,624.40 |

| Key | |
|-----|-----------------------|
| AGA | Grievance arbitration |

Pls send to HR for payment.



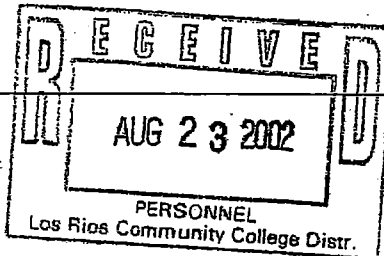
Esquire Deposition Services, LLC - ESC
A Hobart West Company
Tax ID # 22-3779684
1801 I Street, First Floor
Sacramento, CA 95814
TEL (800) 610-0505 FAX (916) 448-8726

32887 CABES01

To: Los Rios Community College District Office
1919 Spanos Court
Sacramento, CA 95825-3981

| INVOICE NUMBER | DATE |
|----------------|----------|
| 29923ESC | 08/07/02 |

ATTN : STEVE BRUCKMAN



Due upon receipt.

YOUR REFERENCE NUMBER:

CAPTION: LYNDS VS LOS RIOS

SERVICES PROVIDED ON 07/25/02:

| | AMOUNT DUE | ENCL. |
|---|------------|-------|
| Arbitration Proceedings 1- 229 248 PGS @ \$2.85 | 706.80 | O+1 |
| Hearing Half Day Per Diem | 125.00 | |
| Shipping & Handling | 10.00 | |

Costs reflect 1/2 split

RECEIVED

AUG 09 7PM

OFFICE OF THE GENERAL COUNSEL
LOS RIOS COMMUNITY COLLEGE DISTRICT

BALANCE DUE
(We accept VISA, MasterCard & American Express cards) TOTAL

841.80

Thank You!

Collection questions
contact us at
(800) 610-0505
Fax (916) 448-8726

THANK YOU FOR CHOOSING ESQUIRE DEPOSITION SERVICES.

Please detach and send with payment

101704

Esquire Deposition Services, LLC - ESC
A Hobart West Company
Tax ID # 22-3779684 34111 CABES01
1801 I Street, First Floor
Sacramento, CA 95814
TEL (800) 610-0505 FAX (916) 448-8726

Los Rios Community College District Office
1919 Spanos Court 30189ESC 09/18/02
Sacramento, CA 95825-3981 01/03/03

ATTN : STEVE BRUCKMAN ← only inv.

no orig inv.

LYNDS VS LOS RIOS

SERVICES PROVIDED ON 08/22/02:
ARBITRATION, VOL. 2 230- 446 236 PGS @ \$2.85 672.60 O+1
Appearance Fee 100.00
Shipping & Handling 10.00
SPLIT BILLING

11844

Fax 3023
Temple

BALANCE DUE

(We accept VISA, MasterCard & American Express cards)

782.60

PO # 1016284 ppg

For Invoice Questions,
Please Call
(800) 610-0505

THANK YOU FOR CHOOSING ESQUIRE DEPOSITION SERVICES. Fax (916) 448-8726

| | | |
|---|--|---|
| CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING | For State Controller Use only (19) Program Number 00232 (20) Date File ___/___/___ (21) LRS Input ___/___/___ | Program 232 |
|---|--|---|

| | | | | | |
|--|--|--|--|-----------------------|---------|
| LABEL HERE | (01) Claimant Identification Number: CC34050 | | Reimbursement Claim Data | | |
| | (02) Claimant Name: Los Rios Community College District | | (22) CB-1, (03)(1)(e) | 0 | |
| | County of Location: Sacramento | | (23) CB-1, (03)(2)(e) | 0 | |
| | Street Address: 1919 Spanos Court | | (24) CB-1, (03)(3)(e) | 131,777 | |
| | City: Sacramento | State: CA | Zip Code: 95825 | (25) CB-1, (03)(4)(e) | 0 |
| | Type of Claim | Estimated Claim | Reimbursement Claim | (26) CB-1, (03)(5)(e) | 0 |
| | | (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | (27) CB-1, (03)(6)(e) | 20,353 |
| | | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (28) CB-1, (03)(7)(e) | 1,285 |
| | | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (29) CB-1, (04)(d) | 3,551 |
| | Fiscal Year of cost | (06) 2004-2005 | (12) 2003-2004 | (30) CB-1, (04)(e) | 153,415 |
| Total Claimed Amount | (07) \$ 175,000 | (13) \$ 159,733 | (31) CB-1, (05)(e) | 11,500 | |
| Less : 10% Late Penalty | | (14) \$ - | (32) CB-1, (07) | 114,189 | |
| Less : Prior Claim Payment Received | | (15) \$ - | (33) CB-1, (11) | 30 | |
| Net Claimed Amount | | (16) \$ 159,733 | (34) CB-1, (12) | 45,544 | |
| Due from State | (08) \$ 175,000 | (17) \$ 159,733 | (35) CB-1, (14) | 0 | |
| Due to State | | (18) | (36) CB-1, (15) | 0 | |

(37) CERTIFICATION OF CLAIM

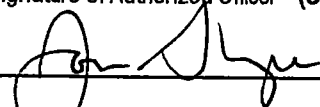
In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer (USE BLUE INK)

Date



1/5/05

Jon Sharpe

Vice Chancellor, Finance & Administration

Type or Print Name

Title

(38) Name of Contact Person for Claim

SixTen and Associates

Telephone Number: (858) 514-8605

E-mail Address: kbpsixten@aol.com

| | | |
|------------------------|---|----------------------|
| Program 232 | MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY | FORM CB-1 |
|------------------------|---|----------------------|

| | | |
|--|---|--------------------------|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 2003-2004 |
|--|---|--------------------------|

| Rodda Act Direct Costs | Cost Elements | | | | |
|--|------------------------------|-------------------------------|----------------------------|--------------------------|----------------------|
| (03) Reimbursable Components | (a) Salaries and Benefits | (b) Materials and Supplies | (c) Travel and Training | (d) Contract Services | (e) Total |
| 1. Determining Bargaining Units and Exclusive Representation | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. Election of Unit Representation | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3. Cost of Negotiations | \$ 131,763.73 | \$ - | \$ - | \$ 13.50 | \$ 131,777.23 |
| 4. Impasse Proceedings | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5. Collective Bargaining Agreement Disclosure | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6. Contract Administration | \$ 17,112.97 | \$ - | \$ - | \$ 3,240.00 | \$ 20,352.97 |
| 7. Unfair Labor Practice Charges | \$ 988.30 | \$ - | \$ - | \$ 297.00 | \$ 1,285.30 |
| (04) Total Rodda Act Direct Costs | \$ 149,865.00 | \$ - | \$ - | \$ 3,550.50 | \$ 153,415.50 |

| | | | | | |
|---|---|------|------|--------------|---------------|
| Winton Act Direct Costs | | | | | |
| (05) Base Year, 1974-75 Direct Costs | \$ - | \$ - | \$ - | \$ 11,500.00 | \$ 11,500.00 |
| (06) Base Year Direct Costs Adjusted by IPD | [Line (05)(e) x 3.411 for 2003-2004 F.Y.] | | | | \$ 39,226.50 |
| (07) Increased Direct Costs | [Line (04)(e) - line (06)] | | | | \$ 114,189.00 |

| | | | | | |
|---|---|--|--|--|---------------|
| Indirect Costs | | | | | |
| (08) Total Rodda Act Direct Costs less Contracted Services | [Line (04)(e) - line (04)(d)] | | | | \$ 149,865.00 |
| (09) Base Year Costs less Contracted Services adjusted by IPD | [Line (05)(e) - line (05)(d)] x 3.411] | | | | \$ - |
| (10) Increased Direct Costs less Contract Services | [Line (08) - line (09)] | | | | \$ 149,865.00 |
| (11) Indirect Cost Rate | [Federally approved OMB A-21, FAM-29C, or 7%] | | | | 30.39% |
| (12) Increased Indirect Costs | [Line (10) x line (11)] | | | | \$ 45,543.97 |
| (13) Total Increased Direct and Indirect Costs | [Line (07) + line (12)] | | | | \$ 159,732.97 |

| | | | | | |
|-----------------------------------|---|--|--|--|----------------------|
| Cost Reduction | | | | | |
| (14) Less: Offsetting Savings | | | | | \$ - |
| (15) Less: Other Reimbursements | | | | | \$ - |
| (16) Total Claimed Amount: | [Line (13) - {Line (14) + Line (15)} | | | | \$ 159,732.97 |

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CALCULATION OF INDIRECT COST RATE,
FISCAL YEAR
2002-2003**

*For
03-04
claims*

| REFERENCE (CCFS 311) | DESCRIPTION | 2002-2003 |
|--|--|--------------------|
| INSTRUCTIONAL ACTIVITY | | |
| | Instructional Costs | |
| | Instructional Salaries and Benefits | 92,740,306 |
| | Instructional Operating Expenses | 5,958,564 |
| | Instructional Support Instructional Salaries and Benefits | 581,286 |
| | Auxiliary Operations Instructional Salaries and Benefits | 0 |
| | TOTAL INSTRUCTIONAL COSTS 1 | 99,280,156 |
| | Non-Instructional Costs | |
| | Non-Instructional Salaries and Benefits | 5,310,135 |
| | Instructional Admin. Salaries and Benefits | 10,905,420 |
| | Instructional Admin. Operating Expenses | 785,441 |
| | Auxiliary Classes Non-Inst. Salaries and Benefits | 0 |
| | Auxiliary Classes Operating Expenses | 0 |
| | TOTAL NON-INSTRUCTIONAL COSTS 2 | 17,000,996 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 116,281,152 |
| DIRECT SUPPORT ACTIVITY | | |
| | Direct Support Costs | |
| | Instructional Support Services Non Inst. Salaries and Benefits | 6,065,406 |
| | Instructional Support Services Operating Expenses | 694,509 |
| | Admissions and Records | 2,405,664 |
| | Counselling and Guidance | 11,795,812 |
| | Other Student Services | 12,551,544 |
| | TOTAL DIRECT SUPPORT COSTS 4 | 33,512,935 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | | 149,794,087 |
| | Indirect Support Costs | |
| | Operation and Maintenance of Plant | 16,208,529 |
| | Planning and Policy Making | 4,826,032 |
| | General Instructional Support Services | 24,484,730 |
| | TOTAL INDIRECT SUPPORT COSTS 6 | 45,519,291 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS, AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS | | 195,313,378 |
| SUPPORT COSTS ALLOCATION RATES | | |
| Indirect Support Costs Allocation Rate = | | |
| | Total Indirect Supports Costs (6) | 30.39% |
| | Total Instructional Activity Costs and Direct Support Costs (5) | |
| Direct Support Costs Allocation Rate = | | |
| | Total Direct Support Costs (4) | 28.82% |
| | Total Instructional Activity Costs (3) | |
| Total Support Cost Allocation | | 59.21% |

| | | |
|-----------------------|--|--------------|
| Program 232 | MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|-----------------------|--|--------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2003-2004 |
|--|---|

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input checked="" type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses | Object Accounts | | | | | |
|--|--|---------------------------------------|------------------------------------|-------------------------------------|---------------|-----------------------------|
| (a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| Preparing for PERB actions: Johnson, Schachter & Lewis Attorney | \$135.00 | 2.2 | | | | \$ 297.00 |
| PERB administrative hearings | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 3.5 | \$ 329.53 | | | |
| Kams, William Vice-President, Instruction | \$87.87 | 3.5 | \$ 307.55 | | | |
| Bruckman, Steven General Counsel | \$100.35 | 3.5 | \$ 351.23 | | | |

| | | | | |
|--|-----------|------|------|-----------|
| (05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> | \$ 988.30 | \$ - | \$ - | \$ 297.00 |
|--|-----------|------|------|-----------|

| | | |
|------------------------------|--|----------------------------|
| Program 232 | MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|------------------------------|--|----------------------------|

| | |
|--|--|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2003-2004 |
|--|--|

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input checked="" type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses (a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses | Object Accounts | | | | | |
|--|---------------------------------|---------------------------------|------------------------------|-------------------------------|---------------|--------------------------|
| | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| Contract administration committees | | | | | | |
| Comins, James Associate Vice Pres. Instr. | \$84.03 | 4.80 | \$ 403.34 | | | |
| Blackwell, David Dean, Science/Math/Engineering | \$73.46 | 6.60 | \$ 484.84 | | | |
| Hatton, Ronald Dean, Science/Math/Engineering | \$70.25 | 6.00 | \$ 421.50 | | | |
| Jolly, Julie Dean, Gen. Ed/Outreach | \$75.05 | 6.00 | \$ 450.30 | | | |
| Luff, Debra Dean | \$72.86 | 6.00 | \$ 437.16 | | | |
| Ruden, John Dean, Davis Center | \$76.36 | 6.00 | \$ 458.16 | | | |
| Short, Shirley Dean, Business Division | \$82.23 | 6.00 | \$ 493.38 | | | |
| Torgeson, Gary Dean II, PE/Health/Athletics | \$72.35 | 6.00 | \$ 434.10 | | | |
| Turner, Mary Dean II, Allied Health | \$75.05 | 7.00 | \$ 525.35 | | | |
| CCD Tenure disputes | | | | | | |
| Johnson, Schachter & Lewis Attorney | \$135.00 | 2.50 | | | | \$ 337.50 |
| Grievances | | | | | | |
| Johnson, Schachter & Lewis Attorney | \$135.00 | 4.60 | | | | \$ 621.00 |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 18.30 | \$ 1,722.95 | | | |
| Davies, Marlin Deputy Chancellor | \$108.78 | 1.50 | \$ 163.17 | | | |
| Rodgers, Lloyd Vice-President, Administration | \$87.87 | 1.00 | \$ 87.87 | | | |
| Kams, William Vice-President, Instruction | \$87.87 | 3.50 | \$ 307.55 | | | |
| Bray, Carrie Director II, Acctg Svcs | \$84.10 | 25.50 | \$ 2,144.55 | | | |
| Holsclaw, Michael Vice Chancellor, IT | \$94.15 | 4.00 | \$ 376.60 | | | |
| Lorimer, Sue Dean I, Plan, Research & Dev. | \$83.13 | 8.50 | \$ 706.61 | | | |
| Travis, Deborah Vice-President, Instruction | \$84.61 | 16.00 | \$ 1,353.76 | | | |
| Comins, James Associate Vice Pres. Instr. | \$84.03 | 0.80 | \$ 67.22 | | | |
| Cox, Ryan Director III, HR OPS & Emp Relations | \$75.26 | 3.60 | \$ 270.94 | | | |
| Forbes-Boyle, Karl Dean II, Social Science | \$74.24 | 11.00 | \$ 816.64 | | | |
| Iwata, Chris Dean, Humanities/Fine Arts | \$77.84 | 1.50 | \$ 116.76 | | | |
| Maller, Yvonne Dean, Learning Resources | \$60.80 | 2.00 | \$ 121.60 | | | |
| McGloughlin, Stephen Dean II, Learning Resources | \$69.44 | 2.00 | \$ 138.88 | | | |
| Rosaño, Victoria Dean, Student Development & Enroll | \$72.29 | 4.80 | \$ 346.99 | | | |
| Scott-Skillman, Thelma President, FLC | \$102.44 | 1.30 | \$ 133.17 | | | |
| Bruckman, Steven General Counsel | 100.35 | 3.00 | \$ 301.05 | | | |
| Contract Administration | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 2.50 | \$ 235.38 | | | |
| McCoy, Sue Administrative Assistant | \$33.34 | 67.00 | \$ 2,233.78 | | | |
| Travis, Deborah Vice-President, Instruction | \$84.61 | 4.90 | \$ 414.59 | | | |
| Iwata, Chris Dean, Humanities/Fine Arts | \$77.84 | 6.10 | \$ 474.82 | | | |
| Jolly, Julie Dean, Gen. Ed/Outreach | \$75.05 | 1.50 | \$ 112.58 | | | |
| Ruden, John Dean, Davis Center | \$76.36 | 2.50 | \$ 190.90 | | | |
| Torgeson, Gary Dean II, PE/Health/Athletics | \$72.35 | 1.00 | \$ 72.35 | | | |
| Contract Interpretation | | | | | | |
| Johnson, Schachter & Lewis Attorney | \$135.00 | 0.70 | | | | \$ 94.50 |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 0.50 | \$ 47.08 | | | |
| Grievance Arbitration | | | | | | |
| Johnson, Schachter & Lewis Attorney | \$135.00 | 16.20 | | | | \$ 2,187.00 |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 0.50 | \$ 47.08 | | | |

| | | | | | | | | |
|------------|-------------------------------------|----------|--------------------------|-------------|--------------|------|------|-------------|
| (05) Total | <input checked="" type="checkbox"/> | Subtotal | <input type="checkbox"/> | Page 1 of 1 | \$ 17,112.97 | \$ - | \$ - | \$ 3,240.00 |
|------------|-------------------------------------|----------|--------------------------|-------------|--------------|------|------|-------------|

| | | |
|-----------------------|--|--------------|
| Program 232 | MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|-----------------------|--|--------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2003-2004 |
|--|---|

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses | Object Accounts | | | | | |
|--|--|---------------------------------------|------------------------------------|-------------------------------------|---------------|-----------------------------|
| (a) Employee Names, Job Classifications, Functions Performed, | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| Preparing for negotiations Johnson, Schachter & Lewis Attorney | \$135.00 | 0.1 | | | | \$ 13.50 |
| Reclassification studies (results subject to subsequent negotiations) | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 0.5 | \$ 47.08 | | | |
| Parker, Pamela Director III, Personnel Services | \$72.29 | 0.5 | \$ 36.15 | | | |
| At-Table Negotiations: Classified | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 27.5 | \$ 2,589.13 | | | |
| Allegre, Robert Vice-President, Instruction | \$87.87 | 2.0 | \$ 175.74 | | | |
| Dahms, Paul Director II, Facil Maintenance | \$87.16 | 7.5 | \$ 653.70 | | | |
| Davies, Marlin Deputy Chancellor | \$108.78 | 5.5 | \$ 598.29 | | | |
| KirklIn, Kathleen Vice-President, Administration | \$84.61 | 2.0 | \$ 169.22 | | | |
| Matista, Theresa Director I, Fiscal Services | \$89.16 | 2.0 | \$ 178.32 | | | |
| Parker, Pamela Director III, Personnel Services | \$72.29 | 4.0 | \$ 289.16 | | | |
| Rodgers, Lloyd Vice-President, Administration | \$87.87 | 7.0 | \$ 615.09 | | | |
| Sharpe, Jon Exec. Vice Chancellor | \$120.22 | 8.5 | \$ 1,021.87 | | | |
| McCoy, Sue Administrative Assistant | \$33.34 | 2.0 | \$ 66.68 | | | |
| Preparation for Negotiations: Classified | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 14.2 | \$ 1,336.93 | | | |
| Allegre, Robert Vice-President, Instruction | \$87.87 | 3.0 | \$ 263.61 | | | |
| Dahms, Paul Director II, Facil Maintenance | \$87.16 | 3.0 | \$ 261.48 | | | |
| Davies, Marlin Deputy Chancellor | \$108.78 | 8.5 | \$ 924.63 | | | |
| KirklIn, Kathleen Vice-President, Administration | \$84.61 | 2.0 | \$ 169.22 | | | |
| Matista, Theresa Director I, Fiscal Services | \$89.16 | 0.5 | \$ 44.58 | | | |
| Parker, Pamela Director III, Personnel Services | \$72.29 | 3.0 | \$ 216.87 | | | |
| Rodgers, Lloyd Vice-President, Administration | \$87.87 | 1.0 | \$ 87.87 | | | |
| Sharpe, Jon Exec. Vice Chancellor | \$120.22 | 7.0 | \$ 841.54 | | | |
| At-Table Negotiations: Certificated | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 11.5 | \$ 1,082.73 | | | |
| Davies, Marlin Deputy Chancellor | \$108.78 | 11.5 | \$ 1,250.97 | | | |
| Kams, William Vice-President, Instruction | \$87.87 | 19.5 | \$ 1,713.47 | | | |
| Rosenthal, Rachael Dean II, Math/Engineering | \$70.97 | 8.0 | \$ 567.76 | | | |
| Preparation for Negotiations: Certificated | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 4.0 | \$ 376.60 | | | |
| Rosenthal, Rachael Dean II, Math/Engineering | \$70.97 | 2.0 | \$ 141.94 | | | |
| Jolly, Julie Dean, Gen. Ed/Outreach | \$75.05 | 1.0 | \$ 75.05 | | | |
| Negotiation Subjects Committee | | | | | | |
| Aaker, Ann Assoc. Vice Chancellor, HR | \$94.15 | 69.1 | \$ 6,505.77 | | | |
| Allegre, Robert Vice-President, Instruction | \$87.87 | 58.3 | \$ 5,122.82 | | | |
| Davies, Marlin Deputy Chancellor | \$108.78 | 40.5 | \$ 4,405.59 | | | |
| KirklIn, Kathleen Vice-President, Administration | \$84.61 | 44.0 | \$ 3,722.84 | | | |
| Matista, Theresa Director I, Fiscal Services | \$89.16 | 26.3 | \$ 2,344.91 | | | |
| (05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> | | | \$ 37,897.58 | \$ - | \$ - | \$ 13.50 |

| | | |
|-----------------------|--|----------------------------|
| Program 232 | MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|-----------------------|--|----------------------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred <div style="text-align: right;">2003-2004</div> |
|--|---|

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses | Object Accounts | | | | | |
|--|--|---------------------------------------|------------------------------------|-------------------------------------|---------------|-----------------------------|
| (a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| Parker, Pamela Director III, Personnel Services | \$72.29 | 93.10 | \$ 6,730.20 | | | |
| Rodgers, Lloyd Vice-President, Administration | \$87.87 | 2.00 | \$ 175.74 | | | |
| Sharpe, Jon Exec. Vice Chancellor | \$120.22 | 18.00 | \$ 2,163.96 | | | |
| Beachler Judith Director, Institutional Research | \$78.59 | 2.00 | \$ 157.18 | | | |
| Brown, Christopher Vice-President, Admn & Students | \$86.11 | 2.00 | \$ 172.22 | | | |
| Bray, Carrie Director II, Acctg Svcs | \$84.10 | 2.00 | \$ 168.20 | | | |
| Clinchy, David Director/Mgr/Dean I-Dir II | \$84.17 | 1.50 | \$ 126.26 | | | |
| Holsclaw, Michael Vice Chancellor, IT | \$94.15 | 3.50 | \$ 329.53 | | | |
| Lorimer, Sue Dean I, Plan, Research & Dev. | \$83.13 | 2.00 | \$ 166.26 | | | |
| McCoy, Sue Administrative Assistant | \$33.34 | 70.50 | \$ 2,350.47 | | | |
| McKee, Richard Dean | \$75.36 | 18.50 | \$ 1,394.16 | | | |
| Poon, Gordon V.P. Student Services | \$86.11 | 3.50 | \$ 301.39 | | | |
| Travis, Deborah Vice-President, Instruction | \$84.61 | 7.50 | \$ 634.58 | | | |
| Werner, Bruce Vice President of Instruction | \$91.82 | 2.00 | \$ 183.64 | | | |
| Hansson, Claudia Vice-President, Student Services | \$84.68 | 3.50 | \$ 296.38 | | | |
| *At-table* negotiations with employee representatives Release Time Release Time | \$72.70 | 1080.00 | \$ 78,516.00 | | | |

| | | | | | | | | |
|------------|-------------------------------------|----------|--------------------------|--|--------------|------|------|----------|
| (05) Total | <input checked="" type="checkbox"/> | Subtotal | <input type="checkbox"/> | | \$131,763.73 | \$ - | \$ - | \$ 13.50 |
|------------|-------------------------------------|----------|--------------------------|--|--------------|------|------|----------|

| | | |
|-----------------------|--|--------------|
| Program 232 | MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL | FORM CB-2 |
|-----------------------|--|--------------|

| | |
|--|---|
| (01) Claimant Los Rios Community College District | (02) Fiscal Year Costs Were Incurred 2003-2004 |
|--|---|

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

| | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input checked="" type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

| (04) Description of Expenses | Object Accounts | | | | | |
|--|---------------------------------|---------------------------------|------------------------------|-------------------------------|---------------|--------------------------|
| (a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses | (b) Hourly Rate or Unit Cost | (c) Hours Worked or Quantity | (d) Salaries and Benefits | (e) Materials and Supplies | (f) Travel | (g) Contract Services |
| Parker, Pamela Director III, Personnel Services | \$72.29 | 93.10 | \$ 6,730.20 | | | |
| Rodgers, Lloyd Vice-President, Administration | \$87.87 | 2.00 | \$ 175.74 | | | |
| Sharpe, Jon Exec. Vice Chancellor | \$120.22 | 18.00 | \$ 2,163.96 | | | |
| Beachler Judith Director, Institutional Research | \$78.59 | 2.00 | \$ 157.18 | | | |
| Brown, Christopher Vice-President, Admin & Students | \$86.11 | 2.00 | \$ 172.22 | | | |
| Bray, Carrie Director II, Acctg Svcs | \$84.10 | 2.00 | \$ 168.20 | | | |
| Clinchy, David Director/Mgr/Dean I-Dir II | \$84.17 | 1.50 | \$ 126.26 | | | |
| Holsclaw, Michael Vice Chancellor, IT | \$94.15 | 3.50 | \$ 329.53 | | | |
| Lorimer, Sue Dean I, Plan, Research & Dev. | \$83.13 | 2.00 | \$ 166.26 | | | |
| McCoy, Sue Administrative Assistant | \$33.34 | 70.50 | \$ 2,350.47 | | | |
| McKee, Richard Dean | \$75.36 | 18.50 | \$ 1,394.16 | | | |
| Poon, Gordon V.P. Student Services | \$86.11 | 3.50 | \$ 301.39 | | | |
| Travis, Deborah Vice-President, Instruction | \$84.61 | 7.50 | \$ 634.58 | | | |
| Werner, Bruce Vice President of Instruction | \$91.82 | 2.00 | \$ 183.64 | | | |
| Hansson, Claudia Vice-President, Student Services | \$84.68 | 3.50 | \$ 296.38 | | | |
| "At-table" negotiations with employee representatives Release Time Release Time | \$72.70 | 1080.00 | \$ 78,516.00 | | | |

| | | | | | | | | |
|------------|-------------------------------------|----------|--------------------------|-------------|--------------|------|------|----------|
| (05) Total | <input checked="" type="checkbox"/> | Subtotal | <input type="checkbox"/> | Page 2 of 2 | \$131,763.73 | \$ - | \$ - | \$ 13.50 |
|------------|-------------------------------------|----------|--------------------------|-------------|--------------|------|------|----------|

Los Rios Community College District
96175 COLLECTIVE BARGAINING

2003-2004

Sort by Name

| Date | Hours | Employee Name | Title | PHR | Salary | Activity | Component |
|------------|--------|--------------------------|--------------------------------------|----------|-------------|---|-------------------------------|
| 7/23/2003 | 0.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$47.08 | Contract Interpretation | Contract Administration |
| 7/28/2003 | 0.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$47.08 | Reclassification studies (results subject to subsequent negotiations) | Cost of Negotiations |
| 7/29/2003 | 3.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$329.53 | PERB administrative hearings | Unfair Labor Practice Charges |
| Johnson 2 | 0.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$47.08 | Grievance Arbitration | Contract Administration |
| sched 1 | 27.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$2,569.13 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 14.20 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$1,336.93 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 3 | 11.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$1,082.73 | At-Table Negotiations: Certified | Cost of Negotiations |
| sched 4 | 4.00 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$376.60 | Preparation for Negotiations: Certified | Cost of Negotiations |
| sched 5 | 69.10 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$6,505.77 | Negotiation Subjects Committee | Cost of Negotiations |
| sched 6 | 18.30 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$1,722.95 | Grievances | Contract Administration |
| Schedule 8 | 2.50 | Aaker, Ann | Assoc. Vice Chancellor, HR | \$94.15 | \$235.38 | Contract Administration | Contract Administration |
| | 152.10 | Aaker, Ann Total | | | \$14,320.26 | | |
| sched 1 | 2.00 | Allegre, Robert | Vice-President, Instruction | \$87.87 | \$175.74 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 3.00 | Allegre, Robert | Vice-President, Instruction | \$87.87 | \$263.61 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 5 | 58.30 | Allegre, Robert | Vice-President, Instruction | \$87.87 | \$5,122.82 | Negotiation Subjects Committee | Cost of Negotiations |
| 183 | 63.30 | Allegre, Robert Total | | | \$5,562.17 | | |
| sched 1 | 2.00 | Beachler Judith | Director, Institutional Research | \$78.59 | \$157.18 | Negotiation Subjects Committee | Cost of Negotiations |
| 2.00 | 2.00 | Beachler Judith Total | | | \$157.18 | | |
| sched 7 | 6.60 | Blackwell, David | Dean, Science/Math/Engineering | \$73.46 | \$484.84 | Contract administration committees | Contract Administration |
| 6.60 | 6.60 | Blackwell, David Total | | | \$484.84 | | |
| sched 5 | 2.00 | Bray, Carrie | Director II, Acctg Svcs | \$84.10 | \$168.20 | Negotiation Subjects Committee | Cost of Negotiations |
| 25.50 | 25.50 | Bray, Carrie | Director II, Acctg Svcs | \$84.10 | \$2,144.55 | Grievances | Contract Administration |
| 27.50 | 27.50 | Bray, Carrie Total | | | \$2,312.75 | | |
| 2.00 | 2.00 | Brown, Christopher | Vice-President, Admin & Students | \$86.11 | \$172.22 | Negotiation Subjects Committee | Cost of Negotiations |
| 2.00 | 2.00 | Brown, Christopher Total | | | \$172.22 | | |
| 7/21/2003 | 1.00 | Bruckman, Steven | General Counsel | \$100.35 | \$100.35 | Grievances | Contract Administration |
| 7/27/2003 | 1.50 | Bruckman, Steven | General Counsel | \$100.35 | \$150.53 | Grievances | Contract Administration |
| 2/12/2003 | 0.50 | Bruckman, Steven | General Counsel | \$100.35 | \$50.18 | Grievances | Contract Administration |
| 7/29/2003 | 3.50 | Bruckman, Steven | General Counsel | \$100.35 | \$351.23 | PERB administrative hearings | Unfair Labor Practice Charges |
| 6.50 | 6.50 | Bruckman, Steven Total | | | \$652.29 | | |
| 1.50 | 1.50 | Clinchy, David | Director/Mgr/Dean I-Dir II | \$84.17 | \$126.26 | Negotiation Subjects Committee | Cost of Negotiations |
| 1.50 | 1.50 | Clinchy, David Total | | | \$126.26 | | |
| 0.80 | 0.80 | Comins, James | Associate Vice Pres. Instr. | \$84.03 | \$67.22 | Grievances | Contract Administration |
| 4.80 | 4.80 | Comins, James | Associate Vice Pres. Instr. | \$84.03 | \$403.34 | Contract administration committees | Contract Administration |
| 5.60 | 5.60 | Comins, James Total | | | \$470.56 | | |
| 3.60 | 3.60 | Cox, Ryan | Director III, HR OPS & Emp Relations | \$75.26 | \$270.94 | Grievances | Contract Administration |

Los Rios Community College District
 961/75 COLLECTIVE BARGAINING
 2003-2004

Sort by Name

| Date | Hours | Employee Name | Title | PHR | Salary | Activity | Component |
|-----------|-------|----------------------------------|----------------------------------|----------|------------|--|-------------------------------|
| | 3.60 | Cox, Ryan Total | | | \$270.94 | | |
| sched 1 | 7.50 | Dahms, Paul | Director II, Facil Maintenance | \$87.16 | \$653.70 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 3.00 | Dahms, Paul | Director II, Facil Maintenance | \$87.16 | \$261.48 | Preparation for Negotiations: Classified | Cost of Negotiations |
| | 10.50 | Dahms, Paul Total | | | \$915.18 | | |
| sched 1 | 5.50 | Davies, Marlin | Deputy Chancellor | \$108.78 | \$598.29 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 8.50 | Davies, Marlin | Deputy Chancellor | \$108.78 | \$924.63 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 3 | 11.50 | Davies, Marlin | Deputy Chancellor | \$108.78 | \$1,250.97 | At-Table Negotiations: Certified | Cost of Negotiations |
| sched 5 | 40.50 | Davies, Marlin | Deputy Chancellor | \$108.78 | \$4,405.59 | Negotiation Subjects Committee | Cost of Negotiations |
| sched 6 | 1.50 | Davies, Marlin | Deputy Chancellor | \$108.78 | \$163.17 | Grievances | Contract Administration |
| | 67.50 | Davies, Marlin Total | | | \$7,342.65 | | |
| sched 6 | 11.00 | Forbes-Boyle, Kari | Dean II, Social Science | \$74.24 | \$816.64 | Grievances | Contract Administration |
| | 11.00 | Forbes-Boyle, Kari Total | | | \$816.64 | | |
| sched 5 | 3.50 | Hansson, Claudia | Vice-President, Student Services | \$84.68 | \$296.38 | Negotiation Subjects Committee | Cost of Negotiations |
| | 3.50 | Hansson, Claudia Total | | | \$296.38 | | |
| sched 7 | 6.00 | Hatton, Ronald | Dean, Science/Math/Engineering | \$70.25 | \$421.50 | Contract administration committees | Contract Administration |
| | 6.00 | Hatton, Ronald Total | | | \$421.50 | | |
| 185 | 3.50 | Holsclaw, Michael | Vice Chancellor, IT | \$94.15 | \$329.53 | Negotiation Subjects Committee | Cost of Negotiations |
| 186 | 4.00 | Holsclaw, Michael | Vice Chancellor, IT | \$94.15 | \$376.60 | Grievances | Contract Administration |
| | 7.50 | Holsclaw, Michael Total | | | \$706.13 | | |
| sched 6 | 1.50 | Iwata, Chris | Dean, Humanities/Fine Arts | \$77.84 | \$116.76 | Grievances | Contract Administration |
| sched 8 | 6.10 | Iwata, Chris | Dean, Humanities/Fine Arts | \$77.84 | \$474.82 | Contract Administration | Contract Administration |
| | 7.60 | Iwata, Chris Total | | | \$591.58 | | |
| Johnson 1 | 0.70 | Johnson, Schachter & Lewis | Attorney | \$135.00 | \$94.50 | Contract Interpretation | Contract Administration |
| Johnson 1 | 0.10 | Johnson, Schachter & Lewis | Attorney | \$135.00 | \$13.50 | Preparing for negotiations | Cost of Negotiations |
| Johnson 1 | 4.60 | Johnson, Schachter & Lewis | Attorney | \$135.00 | \$621.00 | Grievances | Contract Administration |
| Johnson 1 | 16.20 | Johnson, Schachter & Lewis | Attorney | \$135.00 | \$2,187.00 | Grievance Arbitration | Contract Administration |
| Johnson 1 | 2.50 | Johnson, Schachter & Lewis | Attorney | \$135.00 | \$337.50 | CCD Tenure disputes | Contract Administration |
| Johnson 1 | 2.20 | Johnson, Schachter & Lewis | Attorney | \$135.00 | \$297.00 | Preparing for PERB actions | Contract Administration |
| | 26.30 | Johnson, Schachter & Lewis Total | | | \$3,550.50 | | Unfair Labor Practice Charges |
| 2/9/2004 | 1.00 | Jolly, Julie | Dean, Gen. Ed/Outreach | \$75.05 | \$75.05 | Preparation for Negotiations: Certified | Cost of Negotiations |
| sched 7 | 6.00 | Jolly, Julie | Dean, Gen. Ed/Outreach | \$75.05 | \$450.30 | Contract administration committees | Contract Administration |
| sched 8 | 1.50 | Jolly, Julie | Dean, Gen. Ed/Outreach | \$75.05 | \$112.58 | Contract Administration | Contract Administration |
| | 8.50 | Jolly, Julie Total | | | \$637.93 | | |
| 7/29/2003 | 3.50 | Karns, William | Vice-President, Instruction | \$87.87 | \$307.55 | PERB administrative hearings | Unfair Labor Practice Charges |
| sched 3 | 19.50 | Karns, William | Vice-President, Instruction | \$87.87 | \$1,713.47 | At-Table Negotiations: Certified | Cost of Negotiations |
| sched 6 | 3.50 | Karns, William | Vice-President, Instruction | \$87.87 | \$307.55 | Grievances | Contract Administration |

Los Rios Community College District
96175 COLLECTIVE BARGAINING
2003-2004

Sort by Name

| Date | Hours | Employee Name | Title | PHR | Salary | Activity | Component |
|------------|---------|----------------------------|----------------------------------|---------|-------------|---|-------------------------|
| | 26.50 | Karns, William Total | | | \$2,328.57 | | |
| sched 1 | 2.00 | Kirklín, Kathleen | Vice-President, Administration | \$84.61 | \$169.22 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 2.00 | Kirklín, Kathleen | Vice-President, Administration | \$84.61 | \$169.22 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 5 | 44.00 | Kirklín, Kathleen | Vice-President, Administration | \$84.61 | \$3,722.84 | Negotiation Subjects Committee | Cost of Negotiations |
| | 48.00 | Kirklín, Kathleen Total | | | \$4,061.28 | | |
| sched 5 | 2.00 | Lorimer, Sue | Dean I, Plan, Research & Dev. | \$83.13 | \$166.26 | Negotiation Subjects Committee | Cost of Negotiations |
| sched 6 | 8.50 | Lorimer, Sue | Dean I, Plan, Research & Dev. | \$83.13 | \$706.61 | Grievances | Contract Administration |
| | 10.50 | Lorimer, Sue Total | | | \$872.87 | | |
| sched 7 | 6.00 | Luff, Debra | Dean | \$72.86 | \$437.16 | Contract administration committees | Contract Administration |
| | 6.00 | Luff, Debra Total | | | \$437.16 | | |
| sched 6 | 2.00 | Maller, Yvonne | Dean, Learning Resources | \$60.80 | \$121.60 | Grievances | Contract Administration |
| | 2.00 | Maller, Yvonne Total | | | \$121.60 | | |
| sched 1 | 2.00 | Matista, Theresa | Director I, Fiscal Services | \$89.16 | \$178.32 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 0.50 | Matista, Theresa | Director I, Fiscal Services | \$89.16 | \$44.58 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 5 | 26.30 | Matista, Theresa | Director I, Fiscal Services | \$89.16 | \$2,344.91 | Negotiation Subjects Committee | Cost of Negotiations |
| | 28.80 | Matista, Theresa Total | | | \$2,567.81 | | |
| sched 5 | 70.50 | McCoy, Sue | Administrative Assistant | \$33.34 | \$2,350.47 | Negotiation Subjects Committee | Cost of Negotiations |
| sched 8 | 67.00 | McCoy, Sue | Administrative Assistant | \$33.34 | \$2,233.78 | Contract Administration | Contract Administration |
| Schedule 1 | 2.00 | McCoy, Sue | Administrative Assistant | \$33.34 | \$66.68 | At-Table Negotiations: Classified | Cost of Negotiations |
| | 139.50 | McCoy, Sue Total | | | \$4,650.93 | | |
| sched 6 | 2.00 | McGloughlin, Stephen | Dean II, Learning Resources | \$69.44 | \$138.88 | Grievances | Contract Administration |
| | 2.00 | McGloughlin, Stephen Total | | | \$138.88 | | |
| sched 5 | 18.50 | McKee, Richard | Dean | \$75.36 | \$1,394.16 | Negotiation Subjects Committee | Cost of Negotiations |
| | 18.50 | McKee, Richard Total | | | \$1,394.16 | | |
| 7/28/2003 | 0.50 | Parker, Pamela | Director III, Personnel Services | \$72.29 | \$36.15 | Reclassification studies (results subject to subsequent negotiations) | Cost of Negotiations |
| sched 1 | 4.00 | Parker, Pamela | Director III, Personnel Services | \$72.29 | \$289.16 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 3.00 | Parker, Pamela | Director III, Personnel Services | \$72.29 | \$216.87 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 5 | 93.10 | Parker, Pamela | Director III, Personnel Services | \$72.29 | \$6,730.20 | Negotiation Subjects Committee | Cost of Negotiations |
| | 100.60 | Parker, Pamela Total | | | \$7,272.38 | | |
| sched 5 | 3.50 | Poon, Gordon | V.P. Student Services | \$86.11 | \$301.39 | Negotiation Subjects Committee | Cost of Negotiations |
| | 3.50 | Poon, Gordon Total | | | \$301.39 | | |
| 2003/2004 | 1080.00 | Release Time | Release Time | \$72.70 | \$78,516.00 | "At-table" negotiations with employee representatives | Cost of Negotiations |
| | 1080.00 | Release Time Total | | | \$78,516.00 | | |
| sched 1 | 7.00 | Rodgers, Lloyd | Vice-President, Administration | \$87.87 | \$615.09 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 1.00 | Rodgers, Lloyd | Vice-President, Administration | \$87.87 | \$87.87 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 5 | 2.00 | Rodgers, Lloyd | Vice-President, Administration | \$87.87 | \$175.74 | Negotiation Subjects Committee | Cost of Negotiations |

Los Rios Community College District
961775 COLLECTIVE BARGAINING
2003-2004

Sort by Name

| Date | Hours | Employee Name | Title | PHR | Salary | Activity | Component |
|---------|---------|------------------------------|------------------------------------|----------|--------------|--|-------------------------|
| sched 6 | 1.00 | Rodgers, Lloyd | Vice-President, Administration | \$87.87 | \$87.87 | Grievances | Contract Administration |
| | 11.00 | Rodgers, Lloyd Total | | | \$966.57 | | |
| sched 6 | 4.80 | Rosario, Victoria | Dean, Student Development & Enroll | \$72.29 | \$346.99 | Grievances | Contract Administration |
| | 4.80 | Rosario, Victoria Total | | | \$346.99 | | |
| sched 3 | 8.00 | Rosenthal, Rachael | Dean II, Math/Engineering | \$70.97 | \$567.76 | At-Table Negotiations: Certificated | Cost of Negotiations |
| sched 4 | 2.00 | Rosenthal, Rachael | Dean II, Math/Engineering | \$70.97 | \$141.94 | Preparation for Negotiations: Certificated | Cost of Negotiations |
| | 10.00 | Rosenthal, Rachael Total | | | \$709.70 | | |
| sched 7 | 6.00 | Ruden, John | Dean, Davis Center | \$76.36 | \$458.16 | Contract administration committees | Contract Administration |
| sched 8 | 2.50 | Ruden, John | Dean, Davis Center | \$76.36 | \$190.90 | Contract Administration | Contract Administration |
| | 8.50 | Ruden, John Total | | | \$649.06 | | |
| sched 6 | 1.30 | Scott-Skillman, Thelma | President, FLC | \$102.44 | \$133.17 | Grievances | Contract Administration |
| | 1.30 | Scott-Skillman, Thelma Total | | | \$133.17 | | |
| sched 1 | 8.50 | Sharpe, Jon | Exec. Vice Chancellor | \$120.22 | \$1,021.87 | At-Table Negotiations: Classified | Cost of Negotiations |
| sched 2 | 7.00 | Sharpe, Jon | Exec. Vice Chancellor | \$120.22 | \$841.54 | Preparation for Negotiations: Classified | Cost of Negotiations |
| sched 5 | 18.00 | Sharpe, Jon | Exec. Vice Chancellor | \$120.22 | \$2,163.96 | Negotiation Subjects Committee | Cost of Negotiations |
| | 33.50 | Sharpe, Jon Total | | | \$4,027.37 | | |
| sched 7 | 6.00 | Short, Shirley | Dean, Business Division | \$82.23 | \$493.38 | Contract administration committees | Contract Administration |
| | 6.00 | Short, Shirley Total | | | \$493.38 | | |
| sched 7 | 6.00 | Torgeson, Gary | Dean II, PE/Health/Athletics | \$72.35 | \$434.10 | Contract administration committees | Contract Administration |
| sched 8 | 1.00 | Torgeson, Gary | Dean II, PE/Health/Athletics | \$72.35 | \$72.35 | Contract Administration | Contract Administration |
| | 7.00 | Torgeson, Gary Total | | | \$506.45 | | |
| sched 5 | 7.50 | Travis, Deborah | Vice-President, Instruction | \$84.61 | \$634.58 | Negotiation Subjects Committee | Cost of Negotiations |
| sched 6 | 16.00 | Travis, Deborah | Vice-President, Instruction | \$84.61 | \$1,353.76 | Grievances | Contract Administration |
| sched 8 | 4.90 | Travis, Deborah | Vice-President, Instruction | \$84.61 | \$414.59 | Contract Administration | Contract Administration |
| | 28.40 | Travis, Deborah Total | | | \$2,402.93 | | |
| sched 7 | 7.00 | Turner, Mary | Dean II, Allied Health | \$75.05 | \$525.35 | Contract administration committees | Contract Administration |
| | 7.00 | Turner, Mary Total | | | \$525.35 | | |
| sched 5 | 2.00 | Werner, Bruce | Vice President of Instruction | \$91.82 | \$183.64 | Negotiation Subjects Committee | Cost of Negotiations |
| | 2.00 | Werner, Bruce Total | | | \$183.64 | | |
| | 2004.50 | Grand Total | | | \$153,415.60 | | |

Los Rios
Community College District
Collective Bargaining
FY 2003-2004
Schedule 1
Classified At-Table Negotiations

| Date | Aaker, Ann | Allegre, Robert | Dahms, Paul | Davies, Marlin | Kirklín, Kathleen | Matista, Theresa | McCoy, Sue | Parker, Pamela | Rodgers, Lloyd | Sharpe, Jon |
|---------------|---------------|--------------------|----------------|-------------------|----------------------|---------------------|---------------|-------------------|-------------------|----------------|
| 7/1/03 | 2.00 | | 2.00 | | | | | | 2.00 | 2.00 |
| 7/24/03 | 2.00 | | 2.00 | 2.00 | | | | | | 2.50 |
| 7/31/03 | 2.00 | | 2.00 | | | | 2.00 | | | 2.00 |
| 8/7/03 | 1.50 | | 1.50 | 1.50 | | | | | 1.50 | |
| 8/14/03 | 2.00 | | | 2.00 | | | | | | 2.00 |
| 12/9/03 | 1.50 | | | | | | | | | |
| 1/8/04 | | 2.00 | | | 2.00 | 2.00 | | 2.00 | | |
| 1/13/04 | 1.50 | | | | | | | | | |
| 2/24/04 | 3.50 | | | | | | | | 3.50 | |
| 3/9/04 | 1.50 | | | | | | | | | |
| 4/13/04 | 1.50 | | | | | | | | | |
| 4/26/04 | 1.00 | | | | | | | | | |
| 4/29/04 | 1.00 | | | | | | | | | |
| 5/11/04 | 1.50 | | | | | | | | | |
| 5/18/04 | 1.50 | | | | | | | 1.50 | | |
| 6/4/04 | 0.50 | | | | | | | 0.50 | | |
| 6/15/04 | 1.00 | | | | | | | | | |
| 6/21/04 | 2.00 | | | | | | | | | |
| Totals | 27.50 | 2.00 | 7.50 | 5.50 | 2.00 | 2.00 | 2.00 | 4.00 | 7.00 | 8.50 |

Los Rios
 Community College District
 Collective Bargaining
 FY 2003-2004
Schedule 2
 Classified Negotiation Preparation

| Date | Aaker, Ann | Allegre, Robert | Dahms, Paul | Davies, Marlin | Kirklín, Kathleen | Matista, Theresa | Parker, Pamela | Rodgers, Lloyd | Sharpe, Jon |
|---------------|---------------|--------------------|----------------|-------------------|----------------------|---------------------|-------------------|-------------------|----------------|
| 7/1/03 | 1.50 | | | | | | | | 1.00 |
| 7/24/03 | 2.00 | | 1.00 | 2.00 | | | | | 2.50 |
| 7/31/03 | 2.50 | | 1.00 | 2.00 | | | | | 1.50 |
| 8/7/03 | 3.00 | | 1.00 | 2.50 | | | | 1.00 | |
| 8/14/03 | 2.00 | | | 2.00 | | | | | 2.00 |
| 12/9/03 | 0.50 | | | | | | | | |
| 1/8/04 | | 3.00 | | | 2.00 | 0.50 | 3.00 | | |
| 3/9/04 | 0.40 | | | | | | | | |
| 4/13/04 | 0.40 | | | | | | | | |
| 4/29/04 | 0.50 | | | | | | | | |
| 5/11/04 | 0.40 | | | | | | | | |
| 5/18/04 | 1.00 | | | | | | | | |
| Totals | 14.20 | 3.00 | 3.00 | 8.50 | 2.00 | 0.50 | 3.00 | 1.00 | 7.00 |

Los Rios
 Community College District
 Collective Bargaining
 FY 2003-2004
Schedule 3
 Certificated At-Table Negotiations

| Date | Aaker, Ann | Davies, Marlin | Karns, William | Rosenthal, Rachael |
|---------------|---------------|-------------------|-------------------|-----------------------|
| 8/8/03 | | | 3.00 | |
| 11/21/03 | | | 2.00 | |
| 12/2/03 | 2.00 | 2.00 | | |
| 12/5/03 | | | 2.00 | |
| 1/30/04 | | | 1.50 | |
| 2/3/04 | 2.00 | 2.00 | | |
| 2/21/04 | | | | 2.00 |
| 2/27/04 | | | 2.00 | |
| 3/2/04 | 1.50 | 1.50 | | |
| 3/22/04 | | | | 2.00 |
| 3/22/04 | | | 1.50 | |
| 3/25/04 | | | 2.00 | |
| 4/13/04 | 2.00 | 2.00 | | |
| 4/23/04 | | | | 2.00 |
| 4/23/04 | | | 2.00 | |
| 5/4/04 | 2.00 | 2.00 | | |
| 5/21/04 | | | | 2.00 |
| 5/21/04 | | | 2.00 | |
| 6/1/04 | 2.00 | 2.00 | | |
| 6/8/04 | | | 1.50 | |
| Totals | 11.50 | 11.50 | 19.50 | 8.00 |

Los Rios
Community College District
Collective Bargaining
FY 2003-2004
Schedule 4
Certificated Negotiation Preparation

| Date | Aaker, Ann | Rosenthal, Rachel |
|---------------|-----------------------|------------------------------|
| 12/2/03 | 0.50 | |
| 2/3/04 | 0.50 | |
| 3/2/04 | 0.50 | |
| 3/24/04 | | 2.00 |
| 4/13/04 | 1.00 | |
| 5/4/04 | 0.50 | |
| 6/1/04 | 1.00 | |
| Totals | 4.00 | 2.00 |

Los Rios
Community College District
Collective Bargaining
FY 2003-2004
Schedule 5
Negotiations Subject Committee

| Date | Aaker, Ann | Allegre, Robert | Beachler, Judy | Bray, Carrie | Brown, Chris | Clinchy, David | Davlee, Marlin | Hanson, Claudia | Howaclaw, Mlek | Kirklin, Kathleen | Lorimer, Susan | Matiste, Theresa | McCoy, Sue | McKee, Rich | Parker, Pamel | Poon, Gordon | Rodgers, Lloyd | Sharpe, Jon | Travis, Deborah | Werner, Bruce |
|----------|------------|-----------------|----------------|--------------|--------------|----------------|----------------|-----------------|----------------|-------------------|----------------|------------------|------------|-------------|---------------|--------------|----------------|-------------|-----------------|---------------|
| 7/23/03 | 2.00 | | | | | | 4.00 | | | 2.00 | | | 5.00 | 2.00 | | | | | | |
| 8/1/03 | 4.00 | | | | | | 3.00 | | | 3.50 | | | | | 2.00 | | | | | |
| 8/4/03 | | 5.00 | | | | | | | | | | | | | 4.50 | | | | | |
| 8/11/03 | | 2.50 | | | | | | | | 1.50 | | | | | 1.50 | | | | | |
| 8/13/03 | 2.00 | | | | | | 4.00 | | | 2.00 | | | 5.00 | 2.00 | | | | | | |
| 8/27/03 | 2.00 | | | | | | 4.00 | | | | | | 5.00 | 2.00 | | | | | | |
| 8/27/03 | 2.00 | 4.50 | | | | | | | | 4.00 | | | | | 3.00 | | | | | |
| 9/5/03 | | | | | | | | | | 2.50 | | 2.50 | | | 2.00 | | | | | |
| 9/9/03 | 2.00 | 4.50 | | | | | | | | 2.50 | | | 4.00 | | 2.50 | | | | | |
| 9/17/03 | 2.00 | | | | | | 2.00 | 2.00 | | | | | 5.00 | 2.00 | | 2.00 | | 2.00 | 2.00 | |
| 9/19/03 | | | | | | | 3.50 | | | | | | | | | | | | | |
| 9/25/03 | 2.80 | 1.80 | | | | | | | | | | 3.80 | | | 2.80 | | | | | |
| 9/30/03 | | 5.00 | | | | | | | | 2.00 | | 3.00 | | | 2.50 | | | | | |
| 10/17/03 | 1.50 | | | | | 1.50 | 1.50 | 1.50 | | | | | 3.50 | | | 1.50 | | 1.50 | 1.50 | |
| 10/21/03 | | 5.00 | | | | | | | | 3.00 | | 4.00 | | | 3.00 | | | | | |
| 10/24/03 | 2.50 | | | | | | 2.50 | | | 2.50 | | | 4.50 | 2.50 | | | | | | |
| 11/4/03 | | 3.00 | | | | | | | | | | 2.00 | | | 2.00 | | | | | |
| 11/20/03 | | 1.50 | | | | | | | | 1.50 | | 2.50 | | | 1.50 | | | | | |
| 11/21/03 | 2.50 | 2.00 | | | | | 2.00 | | | | | 2.00 | | | 4.00 | | | 2.00 | 2.00 | 2.00 |
| 12/5/03 | 2.00 | | | | | | 1.50 | | | | | | | | | | | | | |
| 12/5/03 | 2.50 | | | | | | | | | | | | 4.00 | | | | | | | |
| 12/9/03 | | 3.50 | | | | | | | | 3.50 | | 2.50 | | | 13.50 | | | | | |
| 1/11/03 | 2.50 | 2.00 | | | 2.00 | | | | | 2.00 | | 2.00 | | | | 2.00 | | | | |
| 1/23/04 | 3.50 | | | | | | 2.00 | | | | | | 4.00 | 2.00 | | | | | | |
| 1/24/04 | 1.50 | | | | | | | | | | | | | | | | | | | |
| 1/26/04 | | 4.50 | | | | | | | | 4.00 | | | | | 11.00 | | | | | |
| 1/29/04 | 2.00 | 2.00 | | | | | | | | | | | | | | | 2.00 | | | |
| 2/6/04 | 1.50 | | | | | | 1.00 | | | | | | | | | | | | | |
| 2/6/04 | 1.80 | | | | | | | | | | | | | | 0.80 | | | 2.00 | 2.00 | |
| 2/20/04 | | | | | | | 2.00 | | | | 2.00 | | 4.00 | | | | | | | |
| 3/5/04 | 1.50 | | | | | | | | | | | | | | 1.50 | | | | | |
| 3/10/04 | 3.00 | | | | | | 2.00 | | | | | | 4.00 | 2.00 | | | | | | |
| 3/12/04 | 3.50 | 3.50 | | | | | | | | | | | | | | | | | | |
| 3/22/04 | 3.00 | | | | | | | | | | | | | | | | | | | |
| 3/31/04 | 1.50 | | | | | | | | | 2.00 | | 2.00 | | | | | | | | |
| 4/1/04 | | 3.00 | | | | | | | | | | | | | 39.00 | | | | | |
| 4/2/04 | 2.50 | | | | | | 2.00 | | | | | | 4.00 | 2.00 | | | | | | |
| 4/2/04 | 2.50 | | | | | | 1.50 | | | | | | 3.50 | | | | | | | |
| 4/16/04 | 3.50 | 2.50 | | | | | | | | | | | | | | | 2.50 | | | |
| 5/20/04 | 2.50 | | | | | | 2.00 | | | 2.00 | | | 4.00 | 2.00 | | | | | | |
| 6/4/04 | 2.50 | | | | | | | | | | | | 3.50 | | | | | | | |
| 6/21/04 | 2.50 | 2.50 | | | | | | | | | | | | | | | 2.50 | | | |
| Totals | 69.10 | 58.30 | 2.00 | 2.00 | 2.00 | 1.50 | 40.50 | 3.50 | 3.50 | 44.00 | 2.00 | 26.30 | 70.50 | 18.50 | 93.10 | 3.50 | 2.00 | 18.00 | 7.50 | 2.00 |

Los Rios
Community College District
Collective Bargaining
FY 2003-2004
Schedule 6
Grievances

| Date | Aaker, Ann | Bray, Carrie | Comins, James | Cox, Ryan | Davies, Marlin | Forbes, Kari | Holsclaw, Mick | Iwata, Chirs | Karns, William | Lorimer, Susan | Maller, Yvonne | McGloughlin, Stephen | Rodgers, Lloyd | Rosario, Victoria | Scott, Thelma | Travis, Deborah |
|----------|------------|--------------|---------------|-----------|----------------|--------------|----------------|--------------|----------------|----------------|----------------|----------------------|----------------|-------------------|---------------|-----------------|
| 7/21/03 | 1.00 | | | | | | | | | | | | | | | |
| 7/22/03 | 1.50 | | | | | | | | | | | | | | | 0.30 |
| 7/29/03 | 1.50 | | | | | | | 1.50 | | | | | | | | |
| 8/22/03 | | 1.00 | | | | | | | | | | | | | | |
| 8/26/03 | 1.00 | | | | | | | 1.00 | | | | 1.00 | | | | |
| 8/28/03 | | 1.50 | | | | | | | | | | | | | | |
| 9/3/03 | 1.00 | | | | | | | | | | | | | | | |
| 9/11/03 | | | | | | | | | | | | | | | | 1.00 |
| 9/12/03 | | | | | | 2.00 | | | | | | | | | | 0.50 |
| 9/29/03 | | | | | | | | | | | | | | | | |
| 10/21/03 | | | | | | | | | | | | | | | | 0.50 |
| 10/29/03 | 0.50 | | | | | 0.50 | | | | | | | | | | 1.00 |
| 11/3/03 | | 0.50 | | | | | | | | | | | | | | 0.50 |
| 11/3/03 | | | | | | | | | | | 0.50 | | | | | |
| 11/4/03 | | 0.50 | | | | | | | | | | | | | | 0.50 |
| 11/14/03 | | 0.50 | | | | | | | | | | | | | | |
| 11/17/03 | | | | | | 0.50 | | | | | | | 0.50 | | | |
| 11/19/03 | 0.50 | | | | | 0.50 | | | | | | | | | | 0.50 |
| 11/25/03 | | | | | | | | | | | 1.00 | | | | | 1.00 |
| 12/8/03 | | | | | | | | | | | | 1.00 | | | | |
| 12/10/03 | 1.00 | | | | | 1.00 | | | 1.00 | | | | | | | 1.00 |
| 12/11/03 | | | | | | 0.50 | | | | | | | | | | 0.50 |
| 12/11/03 | 1.00 | | | | | 1.00 | | | | | | | | | | 1.00 |
| 12/12/03 | | | | | | 0.50 | | | | | | | | | | 0.50 |
| 12/12/03 | 0.30 | | | | | | | | | | | | | | | 0.50 |
| 1/8/04 | | | | | | | | | | | | | | 1.00 | | 0.30 |
| 1/20/04 | | 3.00 | | | | | | | | | | | | | | |
| 1/26/04 | | 2.00 | | | | | | | | | | | | | | |
| 1/29/04 | | | | | | | | | | | | | | | | |
| 1/30/04 | | 2.00 | | | | 0.50 | | | | | | | | | | 0.50 |
| 2/2/04 | | 3.00 | | | | | | | | | | | | | | |
| 2/4/04 | 1.00 | | | | | 1.00 | | | | | | | | | | |
| 2/4/04 | | | | 0.30 | | | | | | | | | | | | 1.00 |
| 2/17/04 | | 1.50 | | | | | | | | | | | | | | 0.30 |
| 2/25/04 | 0.50 | | | | | 0.50 | | | | | | | | | | 0.50 |
| 3/2/04 | 1.00 | | | 1.00 | | 1.00 | | | | | | | 0.50 | | | 1.00 |
| 3/4/04 | | | | 2.00 | | 2.00 | | | | | | | | | | 1.00 |

Los Rios
Community College District
Collective Bargaining
FY 2003-2004
Schedule 6
Grievances

| Date | Aaker, Ann | Bray, Carrie | Comins, James | Cox, Ryan | Davies, Martin | Forbes, Kari | Holsclaw, Mick | Iwata, Chirs | Karns, William | Lorimer, Susan | Maller, Yvonne | McGloughlin, Stephen | Rodgers, Lloyd | Rosario, Victoria | Scott, Thelma | Travis, Deborah |
|---------------|--------------|--------------|---------------|-------------|----------------|--------------|----------------|--------------|----------------|----------------|----------------|----------------------|----------------|-------------------|---------------|-----------------|
| 3/9/04 | | | | | | | | 0.50 | | | | | | | | 0.50 |
| 3/11/04 | | 1.00 | | | | | | | | | | | | | | |
| 3/12/04 | | 2.00 | | | | | | | | | | | | | | |
| 3/22/04 | | | | | | | | | | | | | 1.00 | | | |
| 3/29/04 | | | | | | | | | | | | | | | | 0.50 |
| 4/1/04 | | | | | | | | | | | | | | | | |
| 4/10/04 | | 2.00 | | | | | | | | | | | | | | |
| 4/13/04 | | | | | | | | 0.50 | | | | | | | | 0.50 |
| 4/22/04 | | | | | | | | | 0.50 | | | | | | | |
| 4/23/04 | | | | | | | | | 0.50 | | | | | | 0.50 | |
| 4/23/04 | | | | | | | | | 0.50 | | | | | | | |
| 4/29/04 | | | | | | | | | 0.50 | | | | | | | |
| 4/29/04 | | | | | | | | | 0.50 | | | | | | | |
| 4/29/04 | | | | | | | | | | | | | 0.50 | | | |
| 4/29/04 | | | | | | | | | | | | | 0.50 | | | |
| 5/6/04 | | | | | | | | | | 0.50 | | | | | | 0.50 |
| 5/7/04 | | 3.00 | | | | | | | | | | | | | | |
| 5/7/04 | | | | 0.30 | | | | | | | | | | | | 0.30 |
| 5/17/04 | 0.50 | | | | | | | 0.50 | | | | | | | | 0.50 |
| 5/19/04 | | 2.00 | | | | | | | | | | | | | | |
| 6/1/04 | | | | | | | 2.00 | | | | | | | | | |
| 6/4/04 | | | | | | | 1.00 | | | | | | | | | |
| 6/4/04 | | | | | | | 1.00 | | | | | | | | | |
| 6/21/04 | | | 0.80 | | | | | | | | | | | | | 0.80 |
| 6/28/04 | | | | | | | | | | | | | 0.80 | 0.80 | | |
| 6/29/04 | 6.00 | | | | | | | | | 6.00 | | | | | | |
| Totals | 18.30 | 25.50 | 0.80 | 3.60 | 1.50 | 11.00 | 4.00 | 1.50 | 3.50 | 8.50 | 2.00 | 2.00 | 1.00 | 4.80 | 1.30 | 16.00 |

Los Rios
Community College District
Collective Bargaining
F/Y 2003-2004

Schedule 7

Contract Administration Committee

| Date | Blackwell, David | Comins, James | Hatton, Ronald | Jolly, Julia | Luff, Debra | Ruden, John | Short, Shirley | Torgeson, Gary | Turner, Mary |
|---------------|------------------|---------------|----------------|--------------|-------------|-------------|----------------|----------------|--------------|
| 12/10/03 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 12/17/03 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 2/11/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 2.00 |
| 2/11/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.50 |
| 3/3/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.50 |
| 3/3/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | |
| 3/9/04 | 0.30 | | | | | | | | |
| 3/10/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 3/14/04 | 0.30 | | | | | | | | |
| 3/17/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.50 |
| 3/17/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | |
| 3/24/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 3/31/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 4/14/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 4/21/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 4/28/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 5/5/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.50 |
| 5/5/04 | 0.30 | | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | |
| 5/12/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| 5/15/04 | 0.30 | | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | |
| 5/19/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | |
| 5/19/04 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Totals | 6.60 | 4.80 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 7.00 |

Los Rios
Community College District
Collective Bargaining
F/Y 2003-2004
Schedule 8
Contract Administration

| Date | Aaker, Ann | Iwata, Chris | Jolly, Julia | McCoy Sue | Ruden, John | Torgeson, Gary | Travis, Deborah |
|---------------|---------------|-----------------|-----------------|--------------|----------------|-------------------|--------------------|
| 3/3/03 | | | | | | | 0.30 |
| 7/23/03 | | 1.00 | | | | | |
| 7/23/03 | | | | | | | 1.00 |
| 8/1/03 | 2.00 | | | | | | |
| 8/11/03 | 0.50 | | | | | | |
| 8/13/03 | | 0.30 | | | | | |
| 8/20/03 | | | | 8.00 | | | |
| 8/27/03 | | | | 2.00 | | | |
| 10/22/03 | | | | 1.50 | | | |
| 10/30/03 | | | | 0.50 | | | |
| 10/31/03 | | | | 20.00 | | | |
| 12/9/03 | | 0.30 | | | | | |
| 12/10/03 | | 1.00 | | | | | |
| 12/10/03 | | | | | | | 0.30 |
| 12/17/03 | | | | | | | 0.30 |
| 2/9/04 | | | | | | 1.00 | |
| 2/11/04 | | | | | | | 0.30 |
| 3/1/04 | | | | 1.00 | | | |
| 3/4/04 | | | | 1.00 | | | |
| 3/5/04 | | | | 3.00 | | | |
| 3/6/04 | | | | 4.00 | | | |
| 3/10/04 | | | | | | | 0.40 |
| 3/17/04 | | | | | | | 0.30 |
| 3/17/04 | | | | | | | 0.40 |
| 3/22/04 | | | | 4.00 | | | |
| 3/23/04 | | | | 4.00 | | | |
| 3/24/04 | | | | | | | 0.30 |
| 3/25/04 | | | | 6.00 | | | |
| 3/26/04 | | | | 6.00 | | | |
| 3/29/04 | | | | 6.00 | | | |
| 3/31/04 | | | | | | | 0.40 |
| 5/5/04 | | | | | | | 0.30 |
| 5/15/04 | | | | | | | 0.30 |
| 5/17/04 | | 1.00 | | | | | |
| 5/19/04 | | | | | | | 0.30 |
| 5/26/04 | | 0.50 | | | | | |
| 6/9/04 | | | | | 1.50 | | |
| 6/23/04 | | | 1.50 | | | | |
| 10/9/04 | | | | | 1.00 | | |
| 2/11/04 | | 2.00 | | | | | |
| Totals | 2.50 | 6.10 | 1.50 | 67.00 | 2.50 | 1.00 | 4.90 |

Los Rios
Community College District
Collective Bargaining
F/Y 2003-2004
Summary of Reimbursable Legal Services
Johnson, Schachter Lewis
(Johnson 1)

| Billing Date | Service Date | Employee Contact | Employee Time | Component 3 | Component 6 | | | | Component 7 |
|--------------|--------------|------------------|---------------|--------------|-------------------------|------|------|------|-------------|
| | | | | Negotiations | Contract Administration | | | | ULP |
| | | | | NP | AI | AG | AGA | AGT | UP |
| 5/19/04 | 4/2/04 | | | | | 0.10 | | | |
| | 4/2/04 | | | | | 0.20 | | | |
| | 4/2/04 | | | | | 0.10 | | | |
| | 4/5/04 | | | | | 0.20 | | | |
| | 4/8/04 | | | | | 0.30 | | | |
| | | | | | | 0.50 | | | |
| | 4/12/04 | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | 4/13/04 | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | 4/14/04 | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | 4/22/04 | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | 4/23/04 | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | 4/26/04 | | | | | 1.10 | | | |
| | 4/27/04 | | | | 0.10 | | | | |
| | | | | | 0.10 | | | | |
| | 4/30/04 | | | | 0.10 | | | | |
| 6/16/04 | 5/6/04 | | | | 0.40 | | | | |
| | 5/14/04 | | | | | | 0.10 | | |
| | | | | | | | 2.50 | | |
| | | | | | | | 0.10 | | |
| | | | | | | | 0.10 | | |
| | | | | | | 0.10 | | | |
| | | | | | | 0.10 | | | |
| | 5/18/04 | | | | | 0.20 | | | |
| | | | | | | 0.10 | | | |
| | 5/21/04 | | | | | 0.10 | | | |
| | 5/24/04 | | | | | 0.10 | | | |
| 7/19/04 | 6/2/04 | | | | | | 0.10 | | |
| | | | | | | | 0.10 | | |
| | | | | | | | 0.10 | | |
| | 6/8/04 | | | | | | 0.10 | | |
| | | | | | | | 0.10 | | |
| | | | | | | | 0.10 | | |
| | 6/15/04 | | | | | | 0.10 | | |
| | 6/17/04 | | | | | | 0.30 | | |
| | 6/18/04 | | | | | | 0.10 | | |
| | 6/21/04 | | | | | | | 1.80 | |
| | 6/24/04 | | | | | | | 0.10 | |
| | 6/24/04 | | | | | | | 0.10 | |
| | | | | | | | | 0.20 | |

Los Rios
 Community College District
 Collective Bargaining
 F/Y 2003-2004
 Summary of Reimbursable Legal Services
 Johnson, Schachter Lewis
 (Johnson 1)

| Billing Date | Service Date | Employee Contact | Employee Time | Component 3 | Component 6 | | | | Component 7 |
|--------------|---------------|------------------|---------------|-----------------|-------------|-------------|--------------|-------------|-------------|
| | | | | Negotiations NP | AI | AG | AGA | AGT | ULP UP |
| | | | | | | | 0.10 | | |
| | 6/25/04 | | | | | | 0.10 | | |
| | | | | | | | 0.10 | | |
| | | | | | | | 4.50 | | |
| | 6/26/04 | | | | | | 0.10 | | |
| | 6/28/04 | | | | | | 0.10 | | |
| | | | | | | | 2.30 | | |
| | 6/29/04 | Aaker, Ann | 0.50 | | | | 7.50 | | |
| | 6/30/04 | | | 0.10 | | | | | |
| | Totals | | | 0.10 | 0.70 | 4.60 | 16.20 | 2.50 | 2.20 |

Total Staff Time: 0.50

Key:

| | |
|-----|----------------------------|
| NP | Negotiation Preparation |
| AG | Grievances |
| AGA | Grievance Arbitration |
| AGT | Tenure Disputes |
| UP | Preparing for Perb Actions |
| AI | Contract Interpretation |

Los Rios
 Community College District
 Collective Bargaining
 F/Y 2003-2004
 Summary of Reimbursable District Time With
 Johnson, Schachter Lewis
 (Johnson 2)

| | | | | Component 6 |
|--------------------------|---------------|---------------|-------------|----------------|
| Billing | Service | Employee | Employee | Contract Admin |
| Date | Date | Contact | Time | AGA |
| 7/19/04 | 6/29/04 | Aaker, Ann | 0.50 | 0.50 |
| | Totals | | 0.50 | 0.50 |
| | | | | |
| | | | | |
| | | | | |
| Staff Allocation: | | | | |
| | | Aaker, Ann | 0.50 | 0.50 |
| | | Totals | 0.50 | 0.50 |

Key:

| | |
|------------|-----------------------|
| AGA | Grievance Arbitration |
|------------|-----------------------|

COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300
 SACRAMENTO, CA 95814
 PHONE: (916) 323-3562
 FAX: (916) 445-0278
 E-mail: csminfo@csm.ca.gov



October 10, 2014

Ms. Theresa Matista
 Vice Chancellor Finance and Administration
 Los Rios Community College District
 1919 Spanos Court
 Sacramento, CA 95825

Ms. Jill Kanemasu
 State Controller's Office
 Accounting and Reporting
 3301 C Street, Suite 700
 Sacramento, CA 95816

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**
Collective Bargaining and Collective Bargaining Agreement Disclosure, 08-4425-I-16
 Government Code Sections 3540-3549.9
 Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
 Fiscal Year 2001-2002, 2002-2003, 2003-2004
 Los Rios Community College District, Claimant

Dear Ms. Matista and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

Written Comments

Written comments may be filed on the draft proposed decision by **October 31, 2014**. 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. However, this requirement may also be satisfied by electronically filing your documents. Please see <http://www.csm.ca.gov/dropbox.shtml> on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday, January 23, 2015**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about January 9, 2015. 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 1187.9(b) of the Commission's regulations.

Please contact Heidi Palchik at (916) 323-3562 if you have any questions.

Sincerely,

Heather Halsey
 Executive Director

ITEM ___
INCORRECT REDUCTION CLAIM
DRAFT PROPOSED DECISION

Government Code sections 3540-3549.9

Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213

Collective Bargaining and Collective Bargaining Agreement Disclosure

Fiscal Years 2001-2002 2002-2003, and 2003-2004

08-4425-I-16

Los Rios Community College District, Claimant

EXECUTIVE SUMMARY

Overview

This Incorrect Reduction Claim (IRC) challenges the State Controller's (Controller's) reduction of \$286,895 (of a total \$980,409 claimed) from Los Rios Community College District's (claimant's) reimbursement claims for fiscal years 2001-2002, 2002-2003 and 2003-2004.

The threshold issue is whether the Controller's audit of the reimbursement claim was completed within the two-year statute of limitations in Government Code section 17558.5. Because staff concludes that it was not, the remaining substantive allegations of the IRC are not analyzed.

Collective Bargaining and Collective Bargaining Agreement Disclosure Mandates

On July 17, 1978, the Board of Control, predecessor to the Commission, found that Statutes 1975, chapter 961 imposed a reimbursable state mandate. On October 22, 1980, parameters and guidelines were adopted, which were amended several times. On March 26, 1998, the Commission adopted a second test claim decision on Statutes 1991, chapter 1213. Parameters and guidelines for the two programs were consolidated on August 20, 1998, and were amended on January 27, 2000.

At the time the reimbursement claims at issue were prepared and submitted to the Controller, the amended parameters and guidelines, adopted on January 27, 2000, were applicable. These parameters and guidelines authorize reimbursement for costs incurred to comply with sections 3540 through 3549.1 of the Government Code, and "regulations promulgated by the Public Employment Relations Board," including:

- Determination of appropriate bargaining units for representation and determination of the exclusive representation and determination of the exclusive representatives;

- Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot;
- Negotiations: reimbursable functions include – receipt of exclusive representative’s initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer’s proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement;
- Impasse proceedings, including mediation, fact-finding, and publication of the findings of the fact-finding panel;
- Collective bargaining agreement disclosure before the adoption of the agreement by the governing body;
- Contract administration and adjudication of contract disputes either by arbitration or litigation, including grievances and administration and enforcement of the contract; and
- Unfair labor practice adjudication process and public notice complaints.¹

Procedural History

Claimant signed and dated the reimbursement claims for fiscal years 2001-2002, 2002-2003 and 2003-2004 on January 10, 2003, January 8, 2004 and January 5, 2005, respectively. On November 9, 2005, the Controller e-mailed claimant to request the audit.² On December 8, 2005, the Controller conducted the audit entrance conference. On November 21, 2007, the Controller issued the draft audit report.³ Claimant submitted comments on the draft audit report on December 10, 2007.⁴ On December 12, 2007, the Controller issued the final audit report. Claimant filed this IRC on February 5, 2009.⁵

Commission Responsibilities

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission’s regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

¹ Exhibit A, Incorrect Reduction Claim, page 24 (Exhibit B to the IRC, Parameters and Guidelines amended January 27, 2000).

² Exhibit A, Incorrect Reduction Claim, page 15. The e-mail itself is not part of the record.

³ Exhibit A, Incorrect Reduction Claim, page 75.

⁴ Exhibit A, pages 75-78.

⁵ Exhibit A, Incorrect Reduction Claim.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.⁶ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”⁷

With regard to the Controller’s audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.⁸

The Commission must also review the Controller’s audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.⁹ In addition, section 1185.2(c) of the Commission’s regulations requires that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.¹⁰

Staff Analysis

A. The Controller’s Audit Was Completed Beyond the Two-Year Deadline Imposed by Government Code Section 17558.5 and so is Void.

Although the Controller timely initiated the audit of these reimbursement claims, staff finds that the Controller did not complete the audit of the reimbursement claims filed for fiscal years 2001-2002, 2002-2003, and 2003-2004 within the deadline imposed by Government Code section 17558.5, as amended in 2004 (eff. January 1, 2005), making the audit findings for all reimbursement claims void.

⁶ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

⁷ *County of Sonoma*, supra, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

⁸ *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

⁹ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

¹⁰ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

The reimbursement claims in this case were signed and filed with the Controller in January 2003, January 2004, and January 2005.¹¹ At the time the reimbursement claims were filed, Government Code section 17558.5 stated that a reimbursement claim is subject to the initiation of an audit by the Controller no later than three years after the claim is filed or last amended, whichever is later.¹² The entrance conference for the audit of these reimbursement claims occurred on December 8, 2005, within the three-year period to initiate the audit for all three reimbursement claims.¹³ Thus, the Controller timely initiated the audit pursuant to Government Code section 17558.5.

Government Code section 17558.5 was amended (eff. Jan. 1, 2005, Stats. 2004, ch. 890), before the audit was initiated, to add a deadline for the Controller to complete an audit as follows: “In any case, an audit shall be completed not later than two years after the date that the audit is commenced.” This statutory deadline to complete the audit became effective immediately upon the operative date of the amendment and is required to be applied for all pending claims.¹⁴

Since the audit was initiated at the latest at the entrance conference on December 8, 2005, the Controller had until December 8, 2007 to complete the audit pursuant to section 17558.5. The only evidence of when the audit was completed is the final audit report, dated December 12, 2007 – four days *after* the deadline. Thus, the Controller did not comply with the completion deadline of section 17558.5.

Although section 17558.5 does not specify the consequences for failing to meet the deadlines imposed by the statute, staff finds that the deadlines in section 17558.5 are jurisdictional and the failure to meet the deadlines makes the audit findings void.¹⁵

Accordingly, staff finds that the audit of the 2001-2002, 2002-2003, and 2003-2004 fiscal year reimbursement claims was not timely completed pursuant to Government Code section 17558.5, as amended by Statutes 2004, chapter 890, and is therefore void.

Conclusion

Based on the foregoing, staff concludes that the Controller incorrectly reduced the reimbursement claims filed for fiscal years 2001-2002, 2002-2003, and 2003-2004. Pursuant to Government Code section 17551(d) and section 1185.9 of the Commission’s regulations, staff

¹¹ Exhibit A, pages 81, 143, and 172. The record shows the date the reimbursement claims were signed. Claimant specifically alleges in the IRC, which is signed under penalty of perjury, that the reimbursement claim for fiscal year 2003-2004 was filed on the same date it was signed. (Exhibit A, p. 10.) The Controller has not filed comments disputing the facts alleged.

¹² Government Code section 17558.5, as amended by Statutes 2002, chapter 1128, effective January 1, 2003.

¹³ Exhibit A, Incorrect Reduction Claim, page 10.

¹⁴ *California Employment Stabilization Commission v. Payne* (1948) 1931 Cal.2d 210, 215-216.

¹⁵ *People v. McGee* (1977) 19 Cal.3d 948, 962, citing *Morris v. County of Marin* (18 Cal.3d 901, 909-910; *Saffer v. JP Morgan Chase Bank* (2014) 225 Cal.App.4th, 1239, 1251-1252.

recommends that the Commission request that the Controller reinstate to claimant all \$286,895 incorrectly reduced.

Staff Recommendation

Staff recommends that the Commission adopt the proposed decision to approve the IRC, and authorize staff to make any technical, non-substantive changes following the hearing.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM
ON:

Government Code Sections 3540-3549.9

Statutes 1975, Chapter 961; Statutes 1991,
Chapter 1213

Fiscal Years 2001-2002, 2002-2003, 2003-
2004

Los Rios Community College District,
Claimant.

Case No.: 08-4425-I-16

*Collective Bargaining and Collective
Bargaining Agreement Disclosure*

DECISION PURSUANT TO
GOVERNMENT CODE SECTION 17500 ET
SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5. ARTICLE 7

(Adopted January 23, 2015)

DECISION

The Commission on State Mandates (Commission) heard and decided this incorrect reduction claim (IRC) during a regularly scheduled hearing on January 23, 2015. [Witness list will be included in the adopted decision.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq. and related case law.

The Commission [adopted/modified] the proposed decision to [approve/partially approve/deny] the IRC at the hearing by a vote of [vote count will be included in the adopted decision].

Summary of the Findings

The Commission approves this IRC, finding that the audit of the 2001-2002, 2002-2003, and 2003-2004 fiscal year reimbursement claims was not timely completed by the State Controller's Office (Controller) pursuant to Government Code section 17558.5, as amended by Statutes 2004, chapter 890, and is therefore void. Pursuant to Government Code section 17551(d) and section 1185.9 of the Commission's regulations, the Commission requests that the Controller reinstate to claimant the \$286,895 incorrectly reduced.

COMMISSION FINDINGS

I. Chronology

- 01/10/03 Los Rios Community College District, (claimant) signed the reimbursement claim for fiscal year 2001-2002¹⁶
- 01/08/04 Claimant signed the reimbursement claim for fiscal year 2002-2003¹⁷
- 01/05/05 Claimant signed the reimbursement claim for fiscal year 2003-2004¹⁸
- 11/09/05 Controller e-mailed claimant requesting the audit.¹⁹
- 12/08/05 Controller conducted entrance conference for audit.²⁰
- 11/21/07 Controller issued the draft audit report.²¹
- 12/10/07 Claimant submitted comments on the draft audit report.²²
- 12/12/07 Controller issued the final audit report.²³
- 02/05/09 Claimant filed this IRC.²⁴

II. Background

Collective Bargaining and Collective Bargaining Agreement Disclosure Mandates

On July 17, 1978, the Board of Control, predecessor to the Commission, found that Statutes 1975, chapter 961 imposed a reimbursable state mandate. On October 22, 1980, parameters and guidelines were adopted, which were amended several times. On March 26, 1998, the Commission adopted a second test claim decision on Statutes 1991, chapter 1213.²⁵ Parameters and guidelines for the two programs were consolidated on August 20, 1998, and were amended again on January 27, 2000.²⁶

The reimbursement claims at issue in this IRC were filed for the 2001-2002, 2002-2003, and 2003-2004 fiscal years. At the time the claims were prepared and submitted, the parameters and

¹⁶ Exhibit A, Incorrect Reduction Claim, page 81.

¹⁷ Exhibit A, Incorrect Reduction Claim, page 143.

¹⁸ Exhibit A, Incorrect Reduction Claim, page 172.

¹⁹ Exhibit A, Incorrect Reduction Claim, page 15.

²⁰ Exhibit A, Incorrect Reduction Claim, page 10.

²¹ Exhibit A, Incorrect Reduction Claim, page 61.

²² Exhibit A, Incorrect Reduction Claim, pages 75-78.

²³ Exhibit A, Incorrect Reduction Claim, page 57.

²⁴ Exhibit A, Incorrect Reduction Claim, page 1.

²⁵ Commission on State Mandates, Test Claim Statement of Decision, 97-TC-08.

²⁶ Exhibit A, Incorrect Reduction Claim, pages 24-35.

guidelines as amended January 27, 2000 were applicable. These parameters and guidelines authorize reimbursement for costs incurred to comply with sections 3540 through 3549.1, and “regulations promulgated by the Public Employment Relations Board,” including:

- Determination of appropriate bargaining units for representation and determination of the exclusive representation and determination of the exclusive representatives;
- Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot;
- Negotiations: reimbursable functions include – receipt of exclusive representative’s initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer’s proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement;
- Impasse proceedings, including mediation, fact-finding, and publication of the findings of the fact-finding panel;
- Collective bargaining agreement disclosure before the adoption of the agreement by the governing body;
- Contract administration and adjudication of contract disputes either by arbitration or litigation, including grievances and administration and enforcement of the contract; and
- Unfair labor practice adjudication process and public notice complaints.²⁷

III. Positions of the Parties

Los Rios Community College District

Claimant requests the Commission to approve this IRC and direct the Controller to reinstate the costs reduced. Claimant argues that the Controller did not complete the audit of the 2003-2004 reimbursement claim within the deadline provided in Government Code section 17558.5. Claimant also asserts that the Controller incorrectly reduced claims for grievance adjudication and indirect costs.

State Controller’s Office

In its audit, the Controller found that claimant submitted unallowable claims of \$286,895 (out of \$980,409 claimed) during fiscal years 2001-2002, 2002-2003 and 2003-2004.

Specifically, the Controller adjusted the claimed grievance adjudication costs of \$27,260 for fiscal year 2001-2002, finding it is not related to collective bargaining, in addition to indirect

²⁷ Exhibit A, Incorrect Reduction Claim, pages 24-35 (Exhibit B, Parameters and Guidelines amended January 27, 2000).

costs of \$82,858 for all fiscal years (2001-2004). The Controller made other reductions that were not disputed.

The Controller has not filed comments on the IRC.

IV. Discussion

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the statement of decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.²⁸ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."²⁹

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.³⁰ Under this standard, the courts have found that:

When reviewing the exercise of discretion, "[t]he scope of review is limited, out of deference to the agency's authority and presumed expertise: 'The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]'" ... "In general ... the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support. . . ." [Citations.] When making that inquiry, the " "court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational

²⁸ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

²⁹ *County of Sonoma, supra*, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

³⁰ *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

connection between those factors, the choice made, and the purposes of the enabling statute.” [Citation.]’ ”³¹

The Commission must review also the Controller’s audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.³² In addition, section 1185.2(c) of the Commission’s regulations requires that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.³³

A. The Controller’s Audit was Completed Beyond the two-year deadline imposed by Government Code section 17558.5 and so is Void.

The threshold issue is whether the Controller’s audit of the reimbursement claim was completed within the two-year statutory deadline in Government Code section 17558.5. Because staff concludes that it was not, the remaining substantive allegations of the IRC are not analyzed.

Claimant alleges that when the final audit report was issued on December 12, 2007, the audit of the 2003-2004 reimbursement claim was completed beyond the two-year statutory deadline required by Government Code section 17558.5.³⁴

The Commission finds that, although the Controller timely initiated the audit of the reimbursement claims filed for fiscal years 2001-2002, 2002-2003, and 2003-2004, the Controller did not complete the audit of these reimbursement claims within the deadline imposed by Government Code section 17558.5, as last amended in 2004 (eff. January 1, 2005) making the audit findings for all reimbursement claims void.

The reimbursement claims in this case were signed and presumably filed with the Controller’s Office in January 2003, January 2004, and January 2005.³⁵ At the time the reimbursement claims were filed, Government Code section 17558.5 stated that a reimbursement claim is subject to the initiation of an audit by the Controller no later than three years after the claim is filed or last amended, whichever is later.³⁶ The entrance conference for the audit of these

³¹ *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

³² *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

³³ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

³⁴ Exhibit A, Incorrect Reduction Claim, pages 10-13.

³⁵ Exhibit A, Incorrect Reduction Claim, pages 81, 143, and 172. The record shows the date the reimbursement claims were signed. Claimant specifically alleges in the IRC, which is signed under penalty of perjury, that the reimbursement claim for fiscal year 2003-2004 was filed on the same date it was signed. (Exhibit A, p. 10.) The Controller has not filed comments disputing the facts alleged.

³⁶ Government Code section 17558.5, as amended by Statutes 2002, chapter 1128, effective January 1, 2003.

reimbursement claims occurred on December 8, 2005, within the three-year period to initiate the audit for all three reimbursement claims.³⁷ Thus, the Controller timely initiated the audit pursuant to Government Code section 17558.5.

Government Code section 17558.5 was amended, effective January 1, 2005, (Stats. 2004, ch. 890), before the audit was initiated, adding for the first time a deadline for the Controller to complete an audit not later than two years after it is commenced:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.³⁸

The courts have held that where the state gives up a right previously possessed by it or one of its agencies (e.g., the Controller's having no statutory deadline to complete an audit before Jan. 1, 2005), the restriction in the new law becomes effective immediately upon the operative date of the change in law for all pending claims. In *California Employment Stabilization Commission v. Payne* (1948) 1931 Cal.2d 210, 215-216, the California Supreme Court stated:

Accordingly, the power of the Legislature to lessen a statute of limitations is subject to the restriction that an existing right cannot be cut off summarily without giving a reasonable time after the act becomes effective to exercise such right. (See *Davis & McMillan v. Ind. Acc. Comm.*, 198 Cal. 631, 637, 246 P. 1046, 46 A.L.R. 1095.) This principle, however, does not apply where the state gives up a right previously possessed by it or by one of its agencies. Except where such an agency is given powers by the Constitution, it derives its authority from the Legislature, which may add to or take away from those powers and therefore a statute which adversely affects only the right of the state is not invalid merely because it operates to cut off an existing remedy of an agency of the state. The case of *Superior Oil Co. v. Superior Court*, 6 Cal.2d 113, 56 P.2d 950, is distinguishable since the court was there concerned with the operation of a statute which applied to private persons as well as the state. This distinction was not noted in *Calif. Emp. Stab. Comm. v. Chichester etc. Co.*, 75 Cal.App.2d 899, 172 P.2d 100, which relied on the *Superior Oil* case and assumed without discussion that the same rule would apply where the state alone would be adversely affected. It was held in the *Chichester* case that the amendment of section 45.2 in 1943 could not operate to deprive the commission of the right to sue on existing causes of action until a reasonable time had passed after the statute became effective. The commission was created by, and derives its powers from, the Legislature, and

³⁷ Exhibit A, Incorrect Reduction Claim, page 10.

³⁸ Statutes 2004, chapter 890.

it does not have rights which are superior to the legislative will. By the enactment in 1939 of section 45.2, the three-year limitation contained in section 338 was rendered inapplicable, and the commission was given the right without limit as to time to enforce contributions where no return had been filed. Thereafter in 1943 the Legislature determined that it was unwise and perhaps unfair to allow the commission an unlimited time within which to enforce contributions where there was no intent to evade the act, and as to those cases, the three-year limitation was restored and the right of action was cut off if the period had run. Thus the Legislature had the power to do insofar as the constitutional requirement of due process is concerned, and the holding to the contrary in the *Chichester* case, 75 Cal.App.2d 899, 172 P.2d 100, is disapproved.

As stated above, the audit was initiated at the latest at the entrance conference on December 8, 2005. Therefore, the Controller had until December 8, 2007, at the latest, to complete the audit pursuant to section 17558.5, as amended by Statutes 2004, chapter 890. The only evidence of when the audit was completed is the final audit report, dated December 12, 2007 – four days *after* the deadline.³⁹ Thus, the Controller did not comply with the completion deadline of section 17558.5.

Although section 17558.5 does not specify the consequences for failing to meet the deadlines imposed by the statute, the Commission finds that the deadlines in section 17558.5 are jurisdictional and the failure to meet the deadlines makes the audit findings void. The California Supreme Court has ruled that, when a deadline is for the protection of a person or class of persons, and the language of the statute as a whole indicates the Legislature’s intent to enforce the deadline, the deadline is mandatory.

[T]he intent must be gathered from the terms of the statute construed as a whole, from the nature and character of the act to be done, and from the consequences which would follow the doing or the failure to do the particular act at the required time. (Citation.) When the provision is to serve some public purpose, the provision may be held directory or mandatory as will best accomplish that purpose (citation)...⁴⁰

The court specifically rejected the view that a statute could only be mandatory if it included a means of enforcement. Rather, the Court ruled that the important analysis is whether the purpose of the statute is to require an act.⁴¹ Moreover, courts have held that failure to comply with a mandatory statute makes subsequent action invalid or void.⁴²

Here, the Legislature specifically amended section 17558.5 to require an audit to be completed within two years, stating “[i]n any case, an audit shall be completed not later than two years after

³⁹ Exhibit A, Incorrect Reduction Claim, page 66.

⁴⁰ *People v. McGee* (1977) 19 Cal.3d 948, 962, citing *Morris v. County of Marin* (18 Cal.3d 901, 909-910).

⁴¹ *Id.*

⁴² *Saffer v. JP Morgan Chase Bank* (2014) 225 Cal.App.4th, 1239, 1251-1252.

the date that the audit is commenced.” (Emphasis added.) The Controller had more than eleven months notice that section 17558.5 had been amended to require completion of an audit within two years when the audit was initiated, but failed to meet that statutory deadline. In these circumstances, failure to complete the audit within the two-year completion deadline is a jurisdictional bar to the Controller’s reduction of the reimbursement claims.

Accordingly, the Commission finds that the audit of the 2001-2002, 2002-2003, and 2003-2004 fiscal year reimbursement claims was not timely completed pursuant to Government Code section 17558.5, as amended by Statutes 2004, chapter 890, and is therefore void.

V. Conclusion

Based on the foregoing, the Commission concludes that the Controller incorrectly reduced the reimbursement claims filed for fiscal years 2001-2002, 2002-2003, and 2003-2004. Pursuant to Government Code section 17551(d) and section 1185.9 of the Commission’s regulations, the Commission requests that the Controller reinstate to the claimant all costs incorrectly reduced, totaling \$286,895.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 10, 2014, I served the:

Draft Proposed Decision, Schedule for Comments, and Notice of Hearing
Collective Bargaining and Collective Bargaining Agreement Disclosure, 08-4425-I-16
Government Code Sections 3540-3549.9
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Year 2001-2002, 2002-2003, 2003-2004
Los Rios Community College District, Claimant

State Controller's Office, Requester by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 10, 2014 at Sacramento, California.



Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 8/18/14

Claim Number: 08-4425-I-16

Matter: Collective Bargaining

Claimant: Los Rios Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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RECEIVED
October 20, 2014
Commission on
State Mandates

JOHN CHIANG
California State Controller

October 17, 2014

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

Re: Draft Proposed Decision
Incorrect Reduction Claim (IRC)
Collective Bargaining and Collective Bargaining Agreement Disclosure, 08-4425-I-16
Government Code sections 3540-3549.9
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years 2001-2002, 2002-2003, 2003-2004
Los Rios Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission's October 10, 2014 draft staff analysis related to the above IRC filed by Los Rios Community College District. After further review, we support the Commission's analysis and conclusion that the above-mentioned audit was not completed in a timely manner pursuant to Government Code section 17558.5, as amended by Statutes 2004, Chapter 890.

Consequently, we will pull the audit report from our website and notify the district and affected parties that the audit has been withdrawn for the reasons cited in the Commission's staff analysis.

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

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

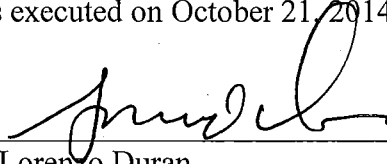
On October 21, 2014, I served the:

SCO Comments

Collective Bargaining and Collective Bargaining Agreement Disclosure, 08-4425-I-16
Government Code Sections 3540-3549.9
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Year 2001-2002, 2002-2003, 2003-2004
Los Rios Community College District, Claimant

State Controller's Office, Requester by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 21, 2014 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
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(916) 323-3562

COMMISSION ON STATE MANDATES

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