



KATHLEEN CONNELL
Controller of the State of California

February 20, 2002

RECEIVED

FEB 21 2002

Shirley Opie, Assistant Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

**COMMISSION ON
STATE MANDATES**

Re: Incorrect Reduction Claims
Certification of Teacher Evaluator's Demonstrated Competence
Merced City Elementary School District, CSM 01-4136-I-046
Education Code Section 35160.5
Statutes of 1983, Chapter 498

Dear Ms. Opie:

This letter constitutes the Controller's Office response to the above-entitled incorrect reduction claim. It appears that the issues involved in the IRCs received recently concerning this mandate are identical. Therefore, the analysis in the IRCs numbered CSM 01-4136-I-041 through CSM 01-4136-I-047 is identical. However, the responses are being submitted under separate cover to facilitate record keeping, and because the supporting documentation is slightly different in each case.

In the end, the outcome of these IRCs comes down to the terms of the Parameters & Guidelines. The Parameters & Guidelines simply do not provide for reimbursement of the wages of probationary teachers. They provide for costs related to probationary teachers such as: (1) Training, assisting, and evaluating probationary teachers (over and above that usually provided to permanent teachers); (2) Training materials and clerical services; (3) Registration fees and travel costs to attend training activities; (4) Costs of substitute teachers so that probationary teachers may attend training sessions; (5) Costs of consultants to train and assist probationary teachers, if needed. Notably absent is any reference to the salaries of probationary teachers. Since there is no provision in the Parameters & Guidelines for the reimbursement of probationary teachers salaries, these IRCs should be denied.

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
SACRAMENTO 300 Capitol Mall, Suite 1850, Sacramento, CA 95814 (916) 445-2636
LOS ANGELES 600 Corporate Pointe, Suite 1150, Culver City, CA 90230 (310) 342-5678

Claimant's reliance on the *Physical Performance* and *American Government Course Document Requirements Parameters & Guidelines* is misplaced. Although reference to other Parameters & Guidelines may be appropriate when attempting to interpret a phrase of a Parameter & Guideline, claimant is attempting to add language in this case, rather than merely interpret it. The appropriate process for that type of change would be an amendment to the Parameters & Guidelines. In fact, Stockton Unified School District submitted such a request on April 4, 1995 (Exhibit 1). Apparently, they believed that the Parameters & Guidelines did not properly address probationary teachers salaries. However, that request was ultimately withdrawn before it was ever heard (Exhibit 2). Claimant should not be allowed to circumvent the required procedures for an amendment by using an IRC to add language to a set of Parameters & Guidelines, therefore their request should be denied.

Please find attached the analysis of the Division of Accounting and Reporting (Exhibit 3), as well as relevant supporting documentation, with declaration (Exhibit 4). Exhibits referred to in DAR's analysis are either included or have already been exchanged between the parties.

Sincerely,



SHAWN D. SILVA
Staff Counsel

cc: Stephen Smith

EXHIBIT 1



STOCKTON UNIFIED SCHOOL DISTRICT

BUSINESS SERVICES

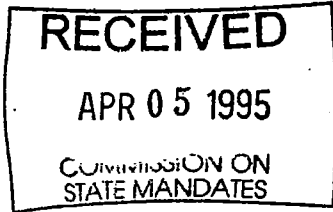
701 NORTH MADISON STREET • STOCKTON, CA 95202-1687
(209) 953-4124 • FAX (209) 953-4477

BOARD OF EDUCATION

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SUPERINTENDENT
GARY MCHENRY

April 4, 1995

W. M. Mearns
7/23/95



Ms. Shelly Mateo
Interim Executive Director
Commission on State Mandates
1414 K Street, Suite 315
Sacramento, CA 95814

Dear Ms. Mateo:

Pursuant to Title 2, California Code of Regulations, Section 1183.2 enclosed is our district's request to amend the parameters and guidelines for the **Certification of Teacher Evaluator's Demonstrated Competence** mandate. This mandate was enacted by **Chapter 498/Statutes of 1983**.

We have enclosed a narrative outlining the reasons the amendment is required as well as proposed amended parameters and guidelines. The proposed changes to the current parameters and guidelines have been underlined.

If you have any questions, please contact our consultant, Steve Smith of Mandate Cost Systems at (916) 487-4435.

Thank you for your cooperation.

Sincerely,

Norma Mearns

Norma E. Mearns
Director of Budget

NEM:cmb

enclosure:

**Justification for Amendment to the Parameters & Guidelines
for Certification of Teacher Evaluator's Demonstrated Competence
Chapter 498/Statutes of 1983**

The current Parameters & Guidelines for Certification of Teacher Evaluator's Demonstrated Competence, Chapter 498, Statutes of 1983 do not address whether the time spent by probationary teachers receiving training, assistance or evaluation, over and above that usually provided to permanent teachers, is claimable.

We have specifically identified the following activities/costs as new programs implemented to comply with the requirements of this mandate. The increased activities required of probationary teachers as a result of this mandate are:

- 1) Probationary teacher time spent attending district sponsored training sessions that are provided specifically for probationary teachers. These sessions take place after school and prior to the start of the school year.
- 2) Probationary teacher time spent receiving assistance or training on a weekly or monthly basis, from district employees as part of the district's probationary teacher training & assistance program.

The district sponsored training sessions ~~prior to the start of school~~ represents a new program because most districts bring in their probationary teachers one or two days earlier than their permanent teacher to orientate them to the district and provide training specific to their needs. This is accomplished by requiring that probationary teachers work 185 day years instead of the 183 day year required of permanent teachers.

Likewise, after school district sponsored training sessions and one-on-one training received from employees with assigned responsibilities to train and assist probationary teachers represents a new program because it takes probationary teachers away from other duties that they perform outside the classroom.

Precedents in other claims

Precedents in other claims exist that provide reimbursement for time spent receiving training. These include:

- 1) The Emergency Procedures, Earthquakes and Disasters claim, Chapter 1659/Statutes of 1984 allows reimbursement for "the costs by the district of employees attending these meetings to receive instruction" (on earthquake and disaster procedures).

- 2) The Collective Bargaining claim, Chapter 961/Statutes of 1975 allows reimbursement for "reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and the interpretation of the negotiated contract".
- 3) The Certification of Teacher Evaluator's Demonstrated Competence, Chapter 498/Statutes of 1983 allows reimbursement for "time of district administrators spent in certification training excluding classroom observation"
- 4) District employee time receiving various training are also listed as reimbursable under the
 - a) Mandate Reimbursement Process claim, Chapter 1459/Statutes of 1984,
 - b) Credential Monitoring claim, Chapter 1376/Statutes of 1987 and
 - c) AIDS Instruction, Chapter 818/Statutes of 1991

Restrictions

We have identified other time spent by probationary teachers attributable to this mandate, however based on precedents from other claims are not requesting reimbursement for them. These are listed below and should be identified as restrictions.

- 1) In-classroom probationary teacher receiving hands-on training (In classroom teacher time restriction from the Emergency Procedures, Earthquakes & Disasters Chapter 1659/States of 1984 and AIDS Instruction, Chapter 818/Statutes of 1991)
- 2) In cases where substitutes are provided, the district can only claim the substitute cost.

Adopted: 4/24/86
Amended: 1/24/91
WP 1080A

PARAMETERS AND GUIDELINES

Education Code Section 35160.5

Chapter 498, Statutes of 1983

Certification of Teacher Evaluator's Demonstrated Competence

I. Summary of Mandate

In enacting Chapter 498, Statutes of 1983 the Legislature required each school district and county office of education to adopt rules and regulations; to certify that personnel assigned to evaluate teachers have demonstrated specified competence in instructional methodologies and in the evaluation of teachers; to ensure that each probationary teacher was assigned to a school with assurances that his or her status as a new teacher and his or her potential needs for training, assistance, and evaluations will be recognized by the district or county office of education; and to establish policies and procedures which parents or guardians of pupils enrolled in the district may use to present complaints regarding employees of the district and to provide for appropriate mechanisms to respond to, and where possible resolve, the complaints.

II. Commission on State Mandates Decision

A. The Commission found that Education Code section 35160.5, as added by Statutes of 1983, Chapter 498 constitutes a reimbursable state mandate. Furthermore, the Commission found that only the activities necessary to implement section 35160.5 constitute a higher level of service pursuant to Government Code section 17514 and are, therefore, reimbursable.

B. The Commission determined that only the higher level of service required by section 35160.5 in each school district or county office of education is reimbursable. Those activities and functions already performed prior to the effective date of section 35160.5 do not constitute a higher level of service and are therefore not reimbursable.

C. The finding of a reimbursable state mandate does not mean that all increased costs claimed will be reimbursed. Reimbursement, if any, is subject to Commission approval of parameters and guidelines for reimbursement of the claim, and a statewide cost estimate; legislative appropriation; a timely-filed claim for reimbursement; and subsequent review of the claim by the State Controller.

III. Eligible Claimants

All school districts and county offices of education as defined by Revenue and Taxation Code section 2208.5, that incurred mandated costs as result of implementing Chapter 498, Statutes of 1983, Education Code section 35160.5.

IV. Period of Reimbursement

All costs incurred on or after July 28, 1983. If total costs for a given fiscal year total less than \$200 no reimbursement shall be allowed, except as provided for in Revenue and Taxation Code section 2233, which allows County Superintendents and County fiscal officers to consolidate claims of school districts and special districts that, taken individually, are less than \$201.

V. Reimbursable Costs

A. Certification that personnel assigned to evaluate teachers have demonstrated competence in instructional methodologies and evaluation for teachers they are assigned to evaluate. The determination of whether school personnel meet the district's adopted policies shall be made by the governing board.

1. Adoption of rules and regulations establishing school district and/or county office of education policies and annual review of these policies.
 - a. Time and direct expenses of school district or county office of education personnel necessary for the preparation, discussion and distribution of proposed rules and regulations and the annual review of adopted school district and county office of education policies adopted pursuant to the requirements of this section.

2. Training programs provided for administrators to meet the certification requirements adopted by the governing board of the school district or county office of education in conformance with Education Code section 35160.5. Individual administrator training expenses to meet certification requirements shall be allowed for a maximum of ten days (eighty hours) of training in any three-year period.
 - a. Time of district administrators spent in certification training excluding classroom observation.
 - b. Mileage to and return, meals and materials for administrators attending locally provided training sessions. The reimbursement shall be the same as that provided for by the District for other District activities.
 - c. Transportation, meals, housing and cost of training for administrators if certification training is not locally available. The reimbursement shall follow the same rules as provided by the State of California for its employees when traveling on business.
 - d. Consultant fees, materials, travel, meals and housing for trainers contracted with to train district administrators locally.

- e. Preparation and presentation time, mileage, meals, clerical costs and materials for district employees utilized as trainers of administrators for certification.

B. The establishment of district or county office of education policies ensuring that each probationary certificated employee is assigned to a school within the district with assurances that his or her status as a new teacher and his or her potential needs for training, assistance, and evaluations will be recognized by the district or county office of education.

1. Training, assisting and evaluating probationary teachers over and above that usually provided to permanent teachers by the district or county office of education. Copies of the approved previous policy and a copy of the subsequent policy must be included with claims for reimbursement. The cost of services or activities provided to probationary teachers funded by the Mentor Teacher Program can not be claimed as a reimbursable cost.

- a. Time provided by personnel, other than the site principal, to train, assist or evaluate probationary teachers.
- b. Training materials and clerical services for probationary teachers.
- c. Registration fees and travel costs of probationary teachers attending training activities.
- d. Costs of substitute teachers provided for probationary teachers so that they might attend training activities including visitations to other teachers' classrooms to observe teaching techniques (limited to three such visitations per semester).

- e. Costs of consultants provided to train and assist probationary teachers if personnel with the required skills are not available within the school district or county office of education.
- f. Probationary teacher time spent attending district or county office sponsored training sessions specific to probationary teachers after school or prior to the start of the school year.
- g. Probationary teacher time spent receiving assistance or training from district or county office employees as part of the probationary teacher training and assistance program
- h. In-classroom probationary teacher time spent receiving training or assistance is not claimable.
- i. In cases where a substitute is provided, the claimant is only eligible to claim the substitute and not the probationary teacher's time.

C. The establishment of policies and procedures which parents or guardians of pupils enrolled in the district may use to present complaints regarding employees of the district that provide for appropriate mechanisms to respond to, and where possible resolve, the complaints.

1. Cost of meetings and activities over and above those that would have been required prior to the adoption of rules and regulations by the governing board of the school district or county office of education in compliance with Education Code section 35160.5. These costs shall include the cost of notification of parents and pupils of complaint procedures, the time of school district or county office of education personnel involved in these meetings and activities including mileage, supplies and when necessary specialized training of personnel to adequately respond to complaints of pupils and parents regarding employees.

2. Costs shall not be allowed for meetings and activities required by categorical program and/or special education rules and regulations.

VI. Offsetting Savings

Any offsetting savings the claimants experience as a result of this statute must be deducted from the costs claimed.

VII. Professional and Consultant Services

Claimants shall separately show the name of professionals or consultants, specify the functions which 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 the claim. The maximum reimbursable fee for contracted services is \$65 per hour, adjusted annually by the GNP Deflator. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

VIII. Allowable Overhead Costs

The overhead cost for all of the above reimbursable costs shall be the Non-Restrictive Indirect Cost Rate from the J-41A.

IX. Supporting Data for Claims

Effective July 1, 1986 documentation shall be provided that a request for no cost consultant services similar to those submitted for reimbursement was made by the district to the State Department of Education at least thirty (30) calendar days prior to the need for consultant services and that the district was notified that such consultant service was not available at the time requested or that the District did not receive a response to its request within twenty

(20) calendar days after the request had been received by the State Department of Education.

X. State Controller's Office Required Certification

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

EXHIBIT 2



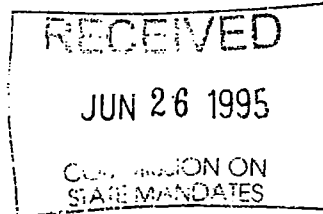
STOCKTON UNIFIED SCHOOL DISTRICT

BOARD OF EDUCATION

BUSINESS MANAGER
701 NORTH MADISON STREET • STOCKTON, CA 95202-1687
(209) 953-4055 • FAX (209) 953-4477

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JAMES L. URBANI
SUPERINTENDENT
GARY MCHENRY

June 23, 1995



Mr. Kirk Stewart
Executive Director
Commission on State Mandates
1414 K Street, Suite 315
Sacramento, CA 95814

Dear Mr. Stewart:

This letter is to inform you that we are withdrawing our request dated April 4, 1995 to amend the Parameters and Guidelines for the Certification of Teacher Evaluator's Demonstrated Competence mandate. This mandate was enacted by Chapter 498/Statutes of 1983.

This request is being withdrawn because after numerous discussions with Commission Staff and other interested parties, it is clear that any positive action resulting from clarifying this issue is more than offset by the possibility that re-opening this claim could result in the entire claim being denied.

If you have any questions, please contact our consultant, Steve Smith, of Mandated Cost Systems at (916) 487-4435.

Sincerely,

Norma E. Mearns
Director of Budget

NEM:mw

EXHIBIT 3

**Merced City Elementary School District
Certification of Teacher Evaluators Demonstrated Competence
Analysis of Incorrect Reduction Claim
For Fiscal Year 1995/96**

FY 1995/96 Exhibit 1: Declaration of Virginia Brummels;

Exhibit 2: Analysis of the Merced City Elementary School District (MCESD) Incorrect Reduction Claim (IRC);

Exhibit 3: Includes a copy of the IRC for the Certification of Teacher Evaluators Demonstrated Competence program for the MCESD;

On December 2, 1996, the MCESD filed an actual claim of \$83,776 for the state mandated Certification of Teacher Evaluators Demonstrated Competence (CTEDC) program. The CTEDC mandated cost claim was filed based on actual costs, and the MCESD included costs for probationary teachers' salaries and wages in the amount of \$109,200 and indirect costs of \$1,133, for a total of \$39,018.

Exhibit 4: Includes copies of the reimbursement claim and supporting documentation;

Exhibit 5: Includes a copy of the Annual Claiming Instructions for School Districts;

The mandate was amended on January 24, 1991, to allow for reimbursement of individual administrator training, for a maximum of ten days (eighty hours in any three-year period). This amendment was considered necessary due to Chapter 498, Statutes of 1983 where the Legislature required each school district to adopt rules and regulations to certify that personnel assigned to evaluate teachers have demonstrated specified competence in instructional methodologies to evaluate probationary teachers; to ensure that each probationary teacher was assigned to a school with assurance that his or her status as a new teacher and his or her potential needs for training, assistance, and evaluations will be recognized by the district or county office of education; and to establish policies and procedures which parents or guardians of pupils enrolled in the district may use to present complaints regarding employees of the district and to provide for appropriate mechanisms to respond to and when possible, resolve the complaints. The training reimbursement is for assistance and evaluating probationary teachers. The training of probationary teachers is not to include the cost of salaries and wages for the Mentor Teacher Program.

Reimbursement is provided for the cost of substitute teachers to allow probationary teachers to attend training activities, including visitations to other teachers' classrooms to observe teaching techniques (limit of three visits).

Merced City Elementary School District
Certification of Teacher Evaluators Demonstrated Competence
For Fiscal Year 1995-96

Exhibit 6: Includes a copy of the Commission on State Mandate's (COSM) Parameter's and Guideline's (P's & G's);

Refer to section V., Reimbursable Costs; B states as follows:

"The establishment of district or county office of education policies ensuring that each probationary certificated employee is assigned to a school within the district with assurances that his or her status as a new teacher and his or her potential needs for training, assistance, and evaluations will be recognized by the district or county office of education.

1. Training, assisting and evaluating probationary teachers over and above that usually provided to permanent teachers by the district or county office of education. Copies of the approved previous policy and a copy of the subsequent policy must be included with claims for reimbursement. The cost of services or activities provided to probationary teachers, funded by the Mentor Teacher Program, can not be claimed as a reimbursable cost:
 - a. Time provided by personnel, other than the site principal, to train, assist or evaluate probationary teachers;
 - b. Training materials and clerical services for probationary teachers;
 - c. Registration fees and travel costs of probationary teachers attending training activities;
 - d. Costs of substitute teachers provided for probationary teachers so that they might attend training activities including visitations to other teachers' classrooms to observe teaching techniques (limited to three such visitations per semester); and
 - e. Costs of consultants provided to train and assist probationary teachers if personnel with the required skills are not available within the school district or county office of education."

The State Controller's Office (SCO) claiming instructions, Exhibit 4, are in agreement with the adopted P's & G's in this exhibit.

Merced City Elementary School District
Certification of Teacher Evaluators Demonstrated Competence
For Fiscal Year 1995-96

Exhibit 7: Includes a copy of the SCO Notice of Claim Adjustment letter dated December 11, 1998;

The SCO letter notifies the MCESD that the amount of \$57,045 for salaries and benefits of probationary teachers in training is disallowed. This letter further states ... "P's and G's do not provide reimbursement for probationary teachers' training costs. In lieu of that, the P's and G's reimburse the cost of substitute teachers while the probationary teachers attend training activities."

Exhibit 8: Includes a copy of a letter dated April 4, 1995, from Stockton Unified School District (SUSD);

This letter contains a narrative outlining the reasons the amendment is required and includes proposed amendments to the P's & G's to clarify reimbursement for probationary teachers' salaries and wages. In the letter dated April 4, 1995, SUSD proposed the following amendments to the section V., Reimbursable Costs, B. 1. of the P's and G's last amended and adopted on January 24, 1991. The proposed amendments are as follows:

- f. Probationary teacher time spent attending district or county office sponsored training sessions specific to probationary teachers after school or prior to the start of the school year.
- g. Probationary teacher time spent receiving assistance or training from district or county office employees as part of the probation teacher training and assistance program.
- h. In-classroom probationary teacher time spent receiving training or assistance is not claimable.
- i. In cases where a substitute is provided, the claimant is only eligible to claim the substitute and not the probationary teacher's time.

Exhibit 9: Includes a copy of a letter dated June 23, 1985 from SUSD;

On June 23, 1995, the Director of Budgets for SUSD corresponded in writing to Kirk Stewart, the Executive Director of the COSM, and withdrew their request for

Page 4

Merced City Elementary School District

Certification of Teacher Evaluators Demonstrated Competence
For Fiscal Year 1995-96

clarification due to their conversations with the COSM staff, that any positive action resulting from clarifying this issue could result in the possibility that re-opening this claim could result in the entire amendment being denied. Any questions were referred to their consultant, Steve Smith of Mandated Cost Systems. This clearly demonstrates that the reimbursement of training time for probationary teachers was on the "wish list" but was deemed not the right time to clarify the issue. The withdrawal of this action (6/23/95 letter) brings this issue of reimbursement before the COSM in the form of an incorrect reduction claim. Therefore, this is not an issue of the SCO incorrectly reducing the district's claim, but a means for the district to obtain reimbursement for what they withdrew as an amendment to the Ps & Gs.

Prepared by Ginny Brummels

January 29, 2002

EXHIBIT 4

1 OFFICE OF THE STATE CONTROLLER
300 Capitol Mall, Suite 1850
2 Sacramento, CA 94250
Telephone No.: (916) 445-6854
3

4 BEFORE THE
5 COMMISSION ON STATE MANDATES
6 STATE OF CALIFORNIA
7

8
9 INCORRECT REDUCTION CLAIM ON:

10 Certification of Teacher
11 Evaluator's Demonstrated
Competence

12 Education Code section 35160.5
13 Statutes of 1983, Chapter 498

14 MERCED CITY ELEMENTARY SCHOOL
15 DISTRICT, Claimant
16

No.: CSM 01-4136-I-046

AFFIDAVIT OF CUSTODIAN

17 I, Virginia Brummels make the following declarations:
18

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

21 2) I am currently employed as an Accounting Administrator II,
and have been so for the past year. Before that I was employed
22 as a Staff Management Auditor-Specialist, and Accounting
Administrator I Specialist and Supervisor for 14 years.

23 3) As a section manager in the Department of Accounting &
24 Reporting I have access to, and am involved in, the intake and
processing of claims for reimbursement for expenditures mandated
25 by the state.

1 4) I am a duly authorized custodian of records or other
2 qualified witness with authority to certify such records.

3 5) Any attached copies of records are true copies of records as
4 retained at our place of business.

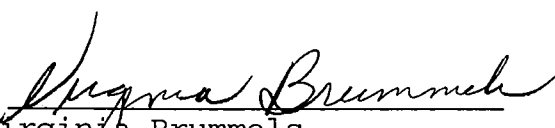
5 4) The records were prepared or received by the personnel of our
6 office in the ordinary course of business at or near the time of
the act, condition, or event.

7 5) The records include claims for reimbursement, along with any
8 attached supporting documentation, remittance advices,
9 explanatory letters, or other documents relating to the above-
entitled Incorrect Reduction Claim.

10
11 I do declare that the above declarations are made under
12 penalty of perjury and are true and correct to the best of my
13 knowledge, and that such knowledge is based on personal
14 observation, information, or belief.

15
16 Date: January 25, 2002

17 OFFICE OF THE STATE CONTROLLER

18
19 By: 
20 Virginia Brummels
21 Section Manager
22 Local Reimbursement Section
23
24
25

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

Certification of Teacher Evaluator's Demonstrated Competence

(19) Program Number 00009

(20) Date Filed

(21) Signature Present

L
A
B
E
L
H
E
R
E

(01) Claimant Identification Number:
S24070

(02) Mailing Address

Claimant Name

MERCED CITY ELEMENTARY SD

County Of Location

MERCED

Street Address or P.O. Box

444 W. 23RD ST.

City

MERCED

State

CA

Zip Code

95340

Reimbursement Claim Data

(22) TE-1,(04)(1)(d) 11,343

(23) TE-2,(04)(2)(d) 38,562

(24) TE-1,(04)(3)(d) 32,146

(25) TE-1,(05)(d) 82,051

(26) TE-1,(06) 2,9900

(27) TE-1,(11) 83,776

(28)

(29)

(30)

(31)

(32) *JA*

(33)

(34) *EA*

(35)

(36)

(37)

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>

Fiscal Year of Cost (06) 19 ___ / ___ (12) 19 95 / 96 (31)

Total Claimed Amount (07) (13) \$ ~~20383~~ ~~83,776~~ (32)

Less: 10% Late Penalty, but not to Exceed \$1000 (if applicable) (14) (33)

Less: Estimate Payment Received (15) \$ ~~37649~~ (34)

Net Claimed Amount (16) \$ ~~17261~~ ~~83,594~~ (35)

Due From State (08) (17) \$ 83,594 (36)

Due to State (18) ~~17261~~ (37)

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the school district to file claims with the State of California for costs mandated by Chapter 498 Statutes of 1983; 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 were no applications for nor any grant or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for a new program or increased level of service of an existing program mandated by Chapter 498, Statutes of 1983.

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 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Representative
Monna Lis

Date
11/26/96

MONA LIS
Type or Print Name

DIRECTOR, FISCAL SERVICES
Title

(39) Name of Contact Person For Claim
Steve Smith, Mandated Cost Systems

Telephone Number
916-487-4435 Ext. _____

5-15-97
1-26-96
37462
182
37644

MANDATED COSTS Certification of Teacher Evaluator's Demonstrated Competence CLAIM SUMMARY	FORM TE-1
--	----------------------------

(01) Claimant: S24070 MERCED CITY ELEMENTARY SD	(02) Type of Claim: <table style="width: 100%; border: none;"> <tr> <td style="padding: 2px;">Reimbursement</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="padding: 2px;">Fiscal Year:</td> </tr> <tr> <td style="padding: 2px;">Estimated</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="padding: 2px;">19 <u>95</u> / <u>96</u></td> </tr> </table>	Reimbursement	<input checked="" type="checkbox"/>	Fiscal Year:	Estimated	<input type="checkbox"/>	19 <u>95</u> / <u>96</u>
Reimbursement	<input checked="" type="checkbox"/>	Fiscal Year:					
Estimated	<input type="checkbox"/>	19 <u>95</u> / <u>96</u>					

Claim Statistics

(03) Professional and Consultant Services Certifications:	Yes	No
a. Is the fee claimed for contracted services, including claims based on an annual retainer, greater than \$98.27 per hour for the 1995/96 fiscal year?		X
b. If yes, explain.		

Direct Costs	Cost Elements			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Supplies	(c) Contracted Services	(d) Total
1. Certification of Teacher Evaluators	11,343	0	0	11,343
2. Probationary Certified Employee Policies	28,562 677	0	0	28,562 677
3. Parental Complaint Policies	7,771	0	24,375	32,146 7771
(05) Total Direct Costs	57,676 19791	0	24,375	82,051 19791

Indirect Costs	
(06) Indirect Cost Rate	J-380 or J-580, as applicable 2.9900 %
(07) Indirect Costs	{[Line (05)(d) - line (05)(c)] x line (06)} 9920 - 1133 8787
(08) Total Costs:	[Line (05)(d) + line (07)] (1725 - 592) 20383

Cost Reduction	
(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	20,383
(11) Total Claimed Amount:	{Line(08) - [Line(09) + line(10)]} 83,776

62260
 1133

 63393

83776
 - 63393

 20383

MANDATED COSTS Certification of Teacher Evaluator's Demonstrated Competence COMPONENT / ACTIVITY COST DETAIL	FORM TE-2
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(01) Claimant: MERCED CITY ELEMENTARY SD	(02) Fiscal Year costs were incurred: 95-96
---	--

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

(04) Description of Expense: Complete columns (a) through (f). Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
TEACHER EVALUATOR CERTIFICATION TRAINING					
ANDERSON B/LEARNING DIR	31.74	5.75	183		
ASSALI A/ASSIST PRINC	43.03	5.75	247		
ATKINSON, P/ PRINCIPAL	38.97	8.00	312		
BURROWS, S/PRINCIPAL	51.40	8.00	411		
COPE, L/ASST PRINCIPAL	42.82	15.75	674		
COPE, S/PRINCIPAL	38.97	8.00	312		
COWLES, J/PRINCIPAL	46.12	8.00	369		
DOSSETTI, A/ PRINCIPAL	43.54	8.00	348		
DOYLE, J- ASST. SUPERINTENDENT	50.80	10.00	508		
FLORES, R/ PRINCIPAL	47.11	8.00	377		
FULLER, S/ PRINCIPAL	47.03	8.00	376		
GRACIA B/ASSIST PRINC	43.03	5.75	247		
GRAVE, T/DIRECTOR	46.90	8.00	375		
GUEVARA, P/COORDINATOR	42.65	8.00	341		
HADLEY, C/PRINCIPAL	44.58	8.00	357		
INDERBITEON MA/ASST PRINCE	43.03	5.75	247		
JONES M/ASSIST PRINCIPAL	42.82	5.75	246		
KNAUF, K/PRINCIPAL	43.54	8.00	348		
MORRIS J/ASSIST PRINC	42.82	5.75	246		
NEMOEDE, N/PRINCIPAL	49.55	8.00	396		
OWEN, S/PRINCIPAL	44.03	8.00	352		
PARGA-DURAN, R/PRINCIPAL	47.16	8.00	377		
PARKER, T/PRINCIPAL	47.16	8.00	377		
PENNING S/LEARNING DIR	42.55	5.75	245		
PETERSON, S/ PRINCIPAL	46.68	8.00	373		
RAHILLY N/CUR COORDINATOR	46.98	8.00	376		
SCOTT M/LEARNING DIR	40.09	5.75	231		
SPICER G/ASSIST PRINC	41.96	5.75	241		
SPINARDI S/ASSIST PRINC	41.98	5.75	241		
STORM B/ASSIST PRINC	43.03	5.75	247		
STOWELL, D/PRINCIPAL	37.42	8.00	299		
TAYLOR M/ASSIST PRINCIPAL	43.55	5.75	250		

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: <u>1</u> of <u>1</u>	\$ 10,529	0	0
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MANDATED COSTS Certification of Teacher Evaluator's Demonstrated Competence COMPONENT / ACTIVITY COST DETAIL	FORM TE-2
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(01) Claimant: MERCED CITY ELEMENTARY SD	(02) Fiscal Year costs were incurred: 95-96
---	--

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

(04) Description of Expense: Complete columns (a) through (f). Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
WILLIAMS, B/ASST PRIN	38.71	5.75	223		
WILSON, S/PRINCIPAL	45.07	8.00	361		
WRIGHT, M/ ADMINISTRATOR	28.77	8.00	230		

(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/>	Page: <u>1</u> of <u>1</u>	\$ 814	0	0
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MANDATED COSTS

**FORM
TE-2**

**Certification of Teacher Evaluator's Demonstrated Competence
COMPONENT / ACTIVITY COST DETAIL**

(01) Claimant: **MERCED CITY ELEMENTARY SD**

(02) Fiscal Year costs were incurred: **95-96**

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

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

Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
TRAIN, ASSIST AND EVALUATE PROB. TEACHERS					
AMPARAN, A/TEACHER	34.79	40.50	1409		
ARZAMENDI G/TEACHER	30.25	16.25	492		
ARZANENDI F/TEACHER	29.71	16.50	490		
BLACK, SCOTT/TEACHER	28.14	27.50	774		
CHAVEZ C/TEACHER	32.52	17.50	569		
CHOULAMOUNTRY, S/TEACHER	30.33	35.50	1076		
COPE, L/ASST PRINCIPAL	42.82	1.25	54		
COTTA T/TEACHER	30.25	108.00	3267		
DANIEL K/TEACHER	31.14	24.75	771		
DIAZ B/TEACHER	30.25	11.25	340		
DOYLE, J- ASST. SUPERINTENDENT	50.80	7.50	381		
FLETCHER M/TEACHER	33.13	22.50	745		
FRANCA, D/ TEACHER	29.79	43.00	1281		
GUEVARA, P/COORDINATOR	42.65	5.00	213		
GUTIERREZ R/TEACHER	33.67	15.75	530		
HAWLEY, C/ TEACHER	36.93	28.75	1062		
HILLEGEIST C/TEACHER	37.97	40.50	1538		
HOWARD S/TEACHER	28.89	25.00	722		
HUBBARD K/TEACHER	27.43	13.25	363		
JOHNSON S/TEACHER	35.11	40.50	1422		
LILLARD K/TEACHER	30.20	17.50	529		
MAHAN D/TEACHER	32.80	40.50	1328		
MONDO, M/ TEACHER	32.07	35.25	1130		
MORGAN S/TEACHER	30.25	40.50	1225		
MORRIS J/ASSIST PRINC	42.82	0.67	29		
MOYLE T/TEACHER	34.55	27.50	950		
MUNOZ J/TEACHER	29.11	40.50	1179		
MURPHY L/TEACHER	28.86	20.00	577		
NAYDEN G/TEACHER	30.25	40.50	1225		
NEIVAH R/TEACHER	30.25	10.75	325		
NEWARK, R/ TEACHER	30.93	4.00	124		
PANYANOUVONG P/TEACHER	30.25	19.25	582		

(05) Total Subtotal

Page: 1 of 1

\$ 26,702 0 0

677

MANDATED COSTS Certification of Teacher Evaluator's Demonstrated Competence COMPONENT / ACTIVITY COST DETAIL	FORM TE-2
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(01) Claimant: MERCED CITY ELEMENTARY SD	(02) Fiscal Year costs were incurred: 95 - 96
---	--

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

(04) Description of Expense: Complete columns (a) through (f). Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
PHOMMAVONGSAY, K/ TEACHER	30.93	14.00	433		
POOL B/TEACHER	37.97	25.25	959		
POWER K/TEACHER	32.57	13.00	423		
PRYOR R/TEACHER	30.25	13.50	408		
ROMERO, D/ TEACHER	32.36	20.25	656		
SALDIVAR-TORRES T/TEACHER	30.00	14.00	420		
SALM, C/ TEACHER	30.08	23.75	714		
SEALE, T/ TEACHER	31.51	16.75	528		
SILVERIA L/TEACHER	23.77	40.50	963		
SODHI L/TEACHER	27.06	40.50	1096		
SOLIS, J/ TEACHER	33.76	12.00	406		
STAPP, L/ TEACHER	38.08	21.00	800		
STOCKING S/TEACHER	38.03	16.67	633		
TEJEDA A/TEACHER	30.25	17.50	530		
WALTMAN C/TEACHER	34.26	23.00	788		
WHITAKER, M/TEACHER	32.14	30.50	981		
WHITE A/TEACHER	31.71	23.50	745		
WOOD S/TEACHER	37.68	10.00	377		
(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/>			\$ 11,860	0	0

677

MANDATED COSTS

FORM

Certification of Teacher Evaluator's Demonstrated Competence

TE-2

COMPONENT / ACTIVITY COST DETAIL

(01) Claimant: **MERCED CITY ELEMENTARY SD**

(02) Fiscal Year costs were incurred: **95 - 96**

(03) Reimbursable Component: Competence in Instructional Methodology

Probationary Certificated Employee Policies

Parental Complaint Policies

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

Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
RESOLVE COMPLAINTS OVER PRE SB813 LEVELS					
ALEXANDER, D/SECRETARY	21.29	0.25	5		
ATKINSON, ANDELSON, /ATTORNEY	75.00	176.25			13221
ATKINSON, ANDELSON, /ATTORNEY	98.27	112.75			11079
ATKINSON, P/ PRINCIPAL	38.97	2.83	110		
BRANTLEY M/TEACHER	47.08	1.00	47		
BROUGHTON, I/SECTY	24.64	23.08	568		
COPE, L/ASST PRINCIPAL	42.82	3.00	128		
COPE, S/PRINCIPAL	38.97	3.50	136		
COWLES, J/PRINCIPAL	46.12	5.00	231		
DOSSETTI, A/ PRINCIPAL	43.54	9.92	433		
DOYLE, J- ASST. SUPERINTENDENT	50.80	33.17	1685		
FLORES, R/ PRINCIPAL	47.11	47.49	2237		
FREDETTE F/COUNSELOR	43.38	1.00	43		
GRAVE, T/DIRECTOR	46.90	13.00	609		
HADLEY, C/PRINCIPAL	44.58	2.25	100		
JONES M/ASSIST PRINCIPAL	42.82	4.17	179		
KRONICK, MOSKOVITZ/ATTORNEY	100.00	0.75			75
NEMOEDE, N/PRINCIPAL	49.55	7.66	379		
OWEN, S/PRINCIPAL	44.03	7.08	312		
RANK, C/ TEACHER	47.08	4.00	188		
SPICER G/ASSIST PRINC	41.96	9.08	381		

(05) Total Subtotal

Page: 1 of 1

\$ 7,771 0 24,375



KATHLEEN CONNELL
Controller of the State of California

December 30, 1998

Mr. Steve Smith
President
Mandated Cost Systems, Inc.
2275 Watt Avenue, Suite C
Sacramento, CA 95825

Dear Mr. Smith:

RE: NOTICE OF CLAIM ADJUSTMENT
MERCED CITY ELEMENTARY SCHOOL DISTRICT
CHAPTER 498/83 CERTIFICATION OF TEACHER EVALUATORS
FISCAL YEAR 1995-96

This is in reply to your letter dated October 13, 1998 regarding the above claim for reimbursement of mandated cost program. The result of our review is as follows:

Amount Claimed

\$83,776

Adjustment to Claim:

Probationary Certificated Employee Policies

The amount of \$37,885 for salaries and benefits of probationary teachers in training is disallowed. Parameters and guidelines do not provide reimbursement for probationary teachers training costs. In lieu of that, the P's & G's reimburse the cost of substitute teachers while the probationary teachers attend training activities.

-37,885

The claim of \$24,375 for Resolution of Parental Complaints is questionable. There was no description of services performed by attorney services as required by the mandate. The invoices submitted with the claim did not provide any indication as to number of parental complaints nor the nature of those parental complaints. In addition, invoice costs were not traceable to items listed on the tape total of \$24,374.

-24,375

Sub-total on Adjustment for Direct Costs		-\$62,260
Adjustment of Indirect Costs	(\$1,725-\$592)	-1,133
Total Adjustment for Claim		-\$63,393
Approved Claim		\$20,383
Less: Prior Payment of 1/26/96 & 5/15/97		-37,644
Amount Due State		<u>-\$17,261</u>

If you have any questions, please contact Eduardo Antonio at (916) 323-0755 or in writing at the State Controller's Office, Attn: Local Reimbursements Section, Division of Accounting and Reporting, P.O. Box 942850, Sacramento, CA 94250-5875.

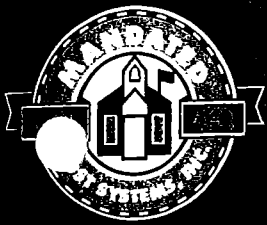
Sincerely,



JEFF YEE, Manager
Local Reimbursements Section

JY:ea

cc: Mona Lis, Merced City Elementary School District



October 13, 1998

2275 Watt Avenue,
Suite C
Sacramento, CA 95825
916-487-4435 phone
916-487-9662 fax

222 West Carmen Lane
Suite 101
Santa Maria, CA 93458
805-922-1471 phone
805-922-7143 fax

3161 Bechelli Lane,
Suite 202
Redding, CA 96002
530-224-7255 phone
530-224-9548 fax

11835 W. Olympic Blvd.,
Suite 680E
Los Angeles, CA 90064
310-477-4749 phone
310-477-5356 fax

Jeff Yee
Manager, Local Reimbursement Section
Division of Accounting and Reporting
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5875

RE: **Reconsideration Request (CTE 98-3)**

Dear Mr. Yee:

The **Merced City Elementary School District, Claimant ID S24070** received a letter dated August 5, 1998 that disallowed costs on its **1995/96 Certification of Teacher Evaluator's Demonstrated Competence Chapter 498/83** claim as follows:

1A)	1 st & 2 nd year Probationary Teacher Time Disallowed	\$ 27,353
1B)	2 day Training Time Disallowed for 1 st year Probationary Teachers	\$ 11,665
2)	Contracted Services	\$ 24,374
	Total	\$ 63,392

On August 31, 1998 one of my staff met with Eduardo Antonio to obtain the composition of this adjustment and to copy the work papers used in reviewing this claim.

Issue #1 A & B - Probationary Teacher Time Disallowed:

The Claiming Instructions and Parameters & Guidelines are silent on whether the time spent by probationary teachers is reimbursable. We feel strongly that these are legitimate costs of the mandate and that they are reimbursable. The State Controller's Office Claiming Instructions state that:

98-513

"The costs of training, assisting and evaluating probationary teachers, over and above that provided to permanent teachers, are reimbursable".

A) The time spent by probationary teachers receiving additional training and assistance would be included as a cost of training, assisting and evaluating probationary teachers.

B) In addition, the district requires its 1st year probationary teachers to work two extra 7.5 hour days each fiscal year. Permanent teachers work a 184 day work year, while the 1st year probationary teachers work a 186 day work year. These training sessions exceed what is provided to permanent teachers and there are costs incurred by the district.

There is an identifiable increased cost to the school district for these extra days worked by probationary teachers and these extra days worked are specifically attributable to the mandate of probationary teacher training. Recent Commission on State Mandates rulings on test claims that involve teacher training costs have indicated that if the district incurs an increased cost of some kind (i.e. substitutes, stipends, overtime pay or an extended work year) then this identifiable increased cost would be reimbursable.

The probationary teachers are identified on the attached claim with a "P1" for 1st year teachers or "P2" for 2nd year teachers.

Issue #2 - Contracted Services Disallowed:

Our records indicate that the required invoices for contracted services were sent to your office with the claim. I also have our signed transmittal form that shows your office's receipt of the claim and attached backup documentation. Prior to sending your office any claim that requires supporting documentation, we double check to make sure that we have attached the required backup. We have resubmitted these invoices with this letter.

According to the claiming instructions for the following component:

Parental Complaint Policies

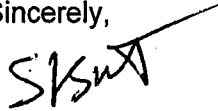
"The cost of meetings and activities over and above those that would have been required prior to the adoption of rules and regulation by the claimant in compliance with Education Code Section 35160.5 are reimbursable."

Conclusion:

Based on the additional information and clarifications listed above, I request that **\$63,393 in incorrectly reduced costs be reinstated.** Please notify me within three weeks (October 30, 1998) of the State Controller's Office's decision on this matter. In the absence of a response within three weeks, we will assume that you intend to stand by this adjustment and not reinstate these costs.

If you have any questions or need any additional information, please contact me at (916) 487-4435.

Sincerely,

A handwritten signature in black ink, appearing to read "S/Smith", with a long horizontal stroke extending to the right.

Steve Smith
President
Mandated Cost Systems, Inc.

Enclosures

cc: Mona M. Lis, Merced City Elementary School District

Total of Issue 1A & 1B

Subtotal of Issue 1B

Total of Issue 2

Probationary Teacher Time

1,409. +
492. +
490. +
774. +
959. +
423. +
408. +
656. +
420. +
714. +
528. +
963. +
1,096. +
406. +
800. +
633. +
530. +
788. +
981. +
745. +
377. +

2 days @ 7.5 hrs/day 0. *

probationary teacher training for 1st year teachers (PIs)

504. +
431. +
408. +
440. +
439. +
452. +
480. +
432. +
535. +
551. +
419. +
509. +
476. +
465. +
439. +
501. +
422. +
418. +
439. +
551. +
345. +
392. +
352. +
466. +
460. +

Contracted Services 0. *

Atkinson, Anderson

1,087.5 +
2,062.5 +
2,043.75 +
1,537.5 +
2,418.75 +
3,300. +
168.75 +
543.75 +
56.25 +
810.73 +
4,544.99 +
3,242.91 +
909. +
49.14 +
147.41 +
491.35 +
147.41 +
417.65 +
319.38 +

046

37,885. *†

Indirect costs

37,885. X
2.99 %
1,132.7615*†

025

11,326. *†

37,885. *

11,326. X

37,885. +
1,133. +

indirect costs

338.6474*†

002

Total Costs 39,018. *†

11,326. *

Probationary Teachers including 2 day training for PIs 0. *

11,326. +
339. +

002 total

11,665. *†

019

24,298.72*†

24,298.72 +
Kronick, Moskowitz 75. +

002

24,373.72*†

Total Contracted Services



S24070

KATHLEEN CONNELL
CONTROLLER OF THE STATE OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

AUGUST 5, 1998

BOARD OF TRUSTEES
MERCED CITY ELEM SCH DIST
MERCED COUNTY
444 W 23RD ST
MERCED CA 95340

DEAR CLAIMANT:

RE: CERT TEACHERS EVAL CH 498/83

WE HAVE REVIEWED YOUR 1995/1996 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	83,776.00
LESS: TOTAL ADJUSTMENTS (DETAIL ON PAGE 2)	- 63,393.00
CLAIM AMOUNT APPROVED	20,383.00
LESS: TOTAL PRIOR PAYMENTS (DETAIL ON PAGE 2)	37,644.00
AMOUNT DUE STATE	\$ 17,261.00

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 17,261.00 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 EDUARDO ANTONIO AT (916) 323-0755 OR IN WRITING AT THE ABOVE ADDRESS.

SINCERELY,

JEFF YEE,
MANAGER

ADJUSTMENT TO CLAIM:		
INDIRECT COSTS OVERSTATED	-	1,133.00*
NO SUPPORTING DOCUMENTATION	-	24,375.00
NON-REIMBURSABLE ITEM	-	37,885.00*
LESS: TOTAL ADJUSTMENTS		63,393.00
PRIOR PAYMENTS:		
SCHEDULE NO. MA60717A		
PAID 05-15-1997		37,462.00
SCHEDULE NO. MA50716E		
PAID 01-26-1996		182.00
LESS: TOTAL PRIOR PAYMENTS		37,644.00

CLAIM FOR PAYMENT
 Pursuant to Government Code Section 17561
 Certification of Teacher Evaluator's Demonstrated Competence

(19) Program Number 00009
 (20) Date Filed _____ / _____ / _____
 (21) Signature Present

L
A
B
E
L
H
E
R
E

(01) Claimant Identification Number:
S24070

(02) Mailing Address

Claimant Name
MERCED CITY ELEMENTARY SD

County Of Location
MERCED

Street Address or P.O. Box
444 W. 23RD ST.

City State Zip Code
MERCED CA 95340

Reimbursement Claim Data	
(22) TE-1,(04)(1)(d)	11,343
(23) TE-2,(04)(2)(d)	38,562
(24) TE-1,(04)(3)(d)	32,146
(25) TE-1,(05)(d)	82,051
(26) TE-1,(06)	2,990


Type of Claim	Estimated Claim	Reimbursement Claim
63393 (03) Estimated <input type="checkbox"/> (04) Combined <input type="checkbox"/> (05) Amended <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) TE-1,(11) align="right">83,776
	(10) Combined <input type="checkbox"/>	(28)
	(11) Amended <input type="checkbox"/>	(29)
		(30)
Fiscal Year of Cost	(06) 19 ____ / ____	(12) 19 95 / 96
Total Claimed Amount	(07)	(13) \$ 83,776 ²⁰³⁸³
Less: 10% Late Penalty, but not to Exceed \$1000 (if applicable)	(14)	(31)
Less: Estimate Payment Received	(15)	(32) \$ 83,594 ¹⁸²
Net Claimed Amount	(16)	(33) \$ 17261 ³⁷⁶⁴⁴
Due From State	(08)	(34) \$ 83,594 ¹⁷²⁶¹
Due to State		(35) \$ 17261 ¹⁷²⁶¹

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the school district to file claims with the State of California for costs mandated by Chapter 498 Statutes of 1983; 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 were no applications for nor any grant or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for a new program or increased level of service of an existing program mandated by Chapter 498, Statutes of 1983.

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 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Representative


 MONA LIS

 Type or Print Name

Date

 11/26/96

 DIRECTOR, FISCAL SERVICES

 Title

(39) Name of Contact Person For Claim
 Steve Smith, Mandated Cost Systems

Telephone Number
 916-487-4435 Ext. _____

MANDATED COSTS
Certification of Teacher Evaluator's Demonstrated Competence
CLAIM SUMMARY

FORM
TE-1

(01) Claimant:
 S24070
 MERCED CITY ELEMENTARY SD

(02) Type of Claim: Reimbursement Estimated
 Fiscal Year: 19 95 / 96

Claim Statistics

(03) Professional and Consultant Services Certifications:	Yes	No
a. Is the fee claimed for contracted services, including claims based on an annual retainer, greater than \$98.27 per hour for the 1995/96 fiscal year?		X
b. If yes, explain.		

(04) Reimbursable Components:	Cost Elements			
	(a) Salaries and Benefits	(b) Supplies	(c) Contracted Services	(d) Total
1. Certification of Teacher Evaluators	11,343	0	0	11,343
2. Probationary Certified Employee Policies	677 38,562	0	0	677 38,562
3. Parental Complaint Policies	7,771	0	24,375	32,146
(05) Total Direct Costs	57,676 19791	0	24,375	82,051 19791

Indirect Costs	9894-37885-
(06) Indirect Cost Rate	J-380 or J-580, as applicable 2.9900 %
(07) Indirect Costs	{[Line (05)(d) - line (05)(c)] x line (06)} 9920-1133- 1,725
(08) Total Costs:	{Line (05)(d) + line (07)} 83,776 20383-

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount:	{Line(08) - [Line(09) + line(10)]} 83,776 20383

MANDATED COSTS

**Certification of Teacher Evaluator's Demonstrated Competence
COMPONENT / ACTIVITY COST DETAIL**

**FORM
TE-2**

(01) Claimant: **MERCED CITY ELEMENTARY SD** (02) Fiscal Year costs were incurred: **95-96**

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

(04) Description of Expense: Complete columns (a) through (f). Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
TEACHER EVALUATOR CERTIFICATION TRAINING					
ANDERSON B/LEARNING DIR	31.74	5.75	183		
ASSALI A/ASSIST PRINC	43.03	5.75	247		
ATKINSON, P/ PRINCIPAL	38.97	8.00	312		
BURROWS, S/PRINCIPAL	51.40	8.00	411		
COPE, L/ASST PRINCIPAL	42.82	15.75	674		
COPE, S/PRINCIPAL	38.97	8.00	312		
COWLES, J/PRINCIPAL	46.12	8.00	369		
DOSSETTI, A/ PRINCIPAL	43.54	8.00	348		
DOYLE, J- ASST. SUPERINTENDENT	50.80	10.00	508		
FLORES, R/ PRINCIPAL	47.11	8.00	377		
FULLER, S/ PRINCIPAL	47.03	8.00	376		
GRACIA B/ASSIST PRINC	43.03	5.75	247		
GRAVE, T/DIRECTOR	46.90	8.00	375		
GUEVARA, P/COORDINATOR	42.65	8.00	341		
HADLEY, C/PRINCIPAL	44.58	8.00	357		
INDERBITEON MA/ASST PRINCE	43.03	5.75	247		
JONES M/ASSIST PRINCIPAL	42.82	5.75	246		
KNAUF, K/PRINCIPAL	43.54	8.00	348		
MORRIS J/ASSIST PRINC	42.82	5.75	246		
NEMOEDE, N/PRINCIPAL	49.55	8.00	396		
OWEN, S/PRINCIPAL	44.03	8.00	352		
PARGA-DURAN, R/PRINCIPAL	47.16	8.00	377		
PARKER, T/PRINCIPAL	47.16	8.00	377		
PENNING S/LEARNING DIR	42.55	5.75	245		
PETERSON, S/ PRINCIPAL	46.68	8.00	373		
RAHILLY N/CUR COORDINATOR	46.98	8.00	376		
SCOTT M/LEARNING DIR	40.09	5.75	231		
SPICER G/ASSIST PRINC	41.96	5.75	241		
SPINARDI S/ASSIST PRINC	41.98	5.75	241		
STORM B/ASSIST PRINC	43.03	5.75	247		
STOWELL, D/PRINCIPAL	37.42	8.00	299		
TAYLOR M/ASSIST PRINCIPAL	43.55	5.75	250		

(05) Total Subtotal Page: 1 of 1 \$ 10,529 0 0

MANDATED COSTS

**Certification of Teacher Evaluator's Demonstrated Competence
COMPONENT / ACTIVITY COST DETAIL**

**FORM
TE-2**

(01) Claimant: **MERCED CITY ELEMENTARY SD**

(02) Fiscal Year costs were incurred: **95-96**

- (03) Reimbursable Component:
- Competence in Instructional Methodology
 - Probationary Certificated Employee Policies
 - Parental Complaint Policies

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

Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
WILLIAMS, B/ASST PRIN	38.71	5.75	223		
WILSON, S/PRINCIPAL	45.07	8.00	361		
WRIGHT, M/ ADMINISTRATOR	28.77	8.00	230		

(05) Total Subtotal

Page: 1 of 1 \$ 814 0 0

MANDATED COSTS

**FORM
TE-2**

**Certification of Teacher Evaluator's Demonstrated Competence
COMPONENT / ACTIVITY COST DETAIL**

(01) Claimant: **MERCED CITY ELEMENTARY SD** (02) Fiscal Year costs were incurred: **95-96**

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

(04) Description of Expense: Complete columns (a) through (f). Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
TRAIN, ASSIST AND EVALUATE PROB. TEACHERS					
P1 AMPARAN, A/TEACHER	34.79	40.50	1409		
P2 ARZAMENDI G/TEACHER	30.25	16.25	492		
P1 ARZANENDI F/TEACHER	29.71	16.50	490		
P1 BLACK, SCOTT/TEACHER	28.14	27.50	774		
P2 CHAVEZ C/TEACHER	32.52	17.50	569		
P1 CHOULAMOUNTRY, S/TEACHER	30.33	35.50	1076		
COPE, L/ASST PRINCIPAL	42.82	1.25	54		
P1 COTTA T/TEACHER	30.25	108.00	3267		
P1 DANIEL K/TEACHER	31.14	24.75	771		
P2 DIAZ B/TEACHER	30.25	11.25	340		
DOYLE, J- ASST. SUPERINTENDENT	50.80	7.50	381		
P1 FLETCHER M/TEACHER	33.13	22.50	745		
P1 FRANCA, D/ TEACHER	29.79	43.00	1281		
GUEVARA, P/COORDINATOR	42.65	5.00	213		
P2 GUTIERREZ R/TEACHER	33.67	15.75	530		
P1 HAWLEY, C/ TEACHER	36.93	28.75	1062		
P1 HILLEGEIST C/TEACHER	37.97	40.50	1538		
P1 HOWARD S/TEACHER	28.89	25.00	722		
P2 HUBBARD K/TEACHER	27.43	13.25	363		
P1 JOHNSON S/TEACHER	35.11	40.50	1422		
P2 LILLARD K/TEACHER	30.20	17.50	529		
P1 MAHAN D/TEACHER	32.80	40.50	1328		
P1 MONDO, M/ TEACHER	32.07	35.25	1130		
P1 MORGAN S/TEACHER	30.25	40.50	1225		
MORRIS J/ASSIST PRINC	42.82	0.67	29		
P1 MOYLE T/TEACHER	34.55	27.50	950		
P1 MUNOZ J/TEACHER	29.11	40.50	1179		
P1 MURPHY L/TEACHER	28.86	20.00	577		
P1 NAYDEN G/TEACHER	30.25	40.50	1225		
P2 NEIVAH R/TEACHER	30.25	10.75	325		
P2 NEWARK, R/ TEACHER	30.93	4.00	124		
P2 PANYANOUVONG P/TEACHER	30.25	19.25	582		

(05) Total Subtotal Page: 1 of 1 \$ 26,702 0 0

MANDATED COSTS

**FORM
TE-2**

**Certification of Teacher Evaluator's Demonstrated Competence
COMPONENT / ACTIVITY COST DETAIL**

(01) Claimant: **MERCED CITY ELEMENTARY SD** (02) Fiscal Year costs were incurred: **95-96**

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

(04) Description of Expense: Complete columns (a) through (f). Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
P2 PHOMMAVONGSAY, K/ TEACHER	30.93	14.00	433		
P1 POOL B/TEACHER	37.97	25.25	959		
P2 POWER K/TEACHER	32.57	13.00	423		
P2 PRYOR R/TEACHER	30.25	13.50	408		
P2 ROMERO, D/ TEACHER	32.36	20.25	656		
P2 SALDIVAR-TORRES T/TEACHER	30.00	14.00	420		
P2 SALM, C/ TEACHER	30.08	23.75	714		
P2 SEALE, T/ TEACHER	31.51	16.75	528		
P1 SILVERIA L/TEACHER	23.77	40.50	963		
P1 SODHI L/TEACHER	27.06	40.50	1096		
P2 SOLIS, J/ TEACHER	33.76	12.00	406		
P2 STAPP, L/ TEACHER	38.08	21.00	800		
P2 STOCKING S/TEACHER	38.03	16.67	633		
P2 TEJEDA A/TEACHER	30.25	17.50	530		
P1 WALTMAN C/TEACHER	34.26	23.00	788		
P1 WHITAKER, M/TEACHER	32.14	30.50	981		
P1 WHITE A/TEACHER	31.71	23.50	745		
P2 WOOD S/TEACHER	37.68	10.00	377		

(05) Total Subtotal Page: 1 of 1 \$ 11,860 0 0

MANDATED COSTS

**FORM
TE-2**

**Certification of Teacher Evaluator's Demonstrated Competence
COMPONENT / ACTIVITY COST DETAIL**

(01) Claimant: **MERCED CITY ELEMENTARY SD**

(02) Fiscal Year costs were incurred: **95-96**

(03) Reimbursable Component: Competence in Instructional Methodology
 Probationary Certificated Employee Policies
 Parental Complaint Policies

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

Cost Elements

(a) Employee Names, Job Classifications and Activities 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) Contracted Services
RESOLVE COMPLAINTS OVER PRE SB813 LEVELS					
ALEXANDER, D/SECRETARY	21.29	0.25	5		
ATKINSON, ANDELSON, /ATTORNEY	75.00	176.25			13221
ATKINSON, ANDELSON, /ATTORNEY	98.27	112.75			11079
ATKINSON, P/ PRINCIPAL	38.97	2.83	110		
BRANTLEY M/TEACHER	47.08	1.00	47		
BROUGHTON, I/SECTY	24.64	23.08	568		
COPE, L/ASST PRINCIPAL	42.82	3.00	128		
COPE, S/PRINCIPAL	38.97	3.50	136		
COWLES, J/PRINCIPAL	46.12	5.00	231		
DOSSETTI, A/ PRINCIPAL	43.54	9.92	433		
DOYLE, J- ASST. SUPERINTENDENT	50.80	33.17	1685		
FLORES, R/ PRINCIPAL	47.11	47.49	2237		
FREDETTE F/COUNSELOR	43.38	1.00	43		
GRAVE, T/DIRECTOR	46.90	13.00	609		
HADLEY, C/PRINCIPAL	44.58	2.25	100		
JONES M/ASSIST PRINCIPAL	42.82	4.17	179		
KRONICK, MOSKOVITZ/ATTORNEY	100.00	0.75			75
NEMOEDE, N/PRINCIPAL	49.55	7.66	379		
OWEN, S/PRINCIPAL	44.03	7.08	312		
RANK, C/ TEACHER	47.08	4.00	188		
SPICER G/ASSIST PRINC	41.96	9.08	381		
(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/>			\$ 7,771	0	24,375

ATKINSON, ANDERSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 13304 EAST ALONDRA BOULEVARD
 CERRITOS, CALIFORNIA 90703
 (310) 404-4444 (714) 826-5480

LOGSHEET # CBI
 Source VC
 Date Entered 11/12
 By T
 LOGSHEET # CBI
 Source LS
 Date Entered 11/12
 CLIENT# 005158
 PML

MERCED CITY ELEMENTARY
 SCHOOL DISTRICT
 ATTN: SUPERINTENDENT
 444 WEST 23RD STREET
 MERCED CA 95340

THIS STATEMENT IS PAYABLE IN FULL UPON PRESENTATION. AMOUNTS REMAINING UNPAID AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE CHARGE OF 1.0% PER MONTH, ANNUAL RATE OF 12%.

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

	PREVIOUS BALANCE	490.49
CREDITS & ACCOUNT CHANGES		
3/11/96 PAYMENT ON ACCOUNT THANK YOU		345.20
_____	CASH RECEIVED:	345.20
	TOTAL CASH RECEIVED:	345.20
PROFESSIONAL SERVICES RENDERED		
RE: GENERAL LEGAL ADVICE		
3/01/96 REVIEW FILE; TELEPHONE CLIENT; TELEPHONE OPPOSING COUNSEL RE RANK		93.75
3/04/96 TELEPHONE CLIENT J. DOYLE CORRESPONDENCE OPPOSING COUNSEL RE RANK		93.75
3/05/96 TELEPHONE OPPOSING COUNSEL; CONFERENCE CLIENT B. MCGUIRE RE LARSON		93.75
3/06/96 TELEPHONE CLIENT D. DELONG RE INVESTIGATION OF GATE TEACHER	.75	93.75
3/07/96 CONFERENCE OFFICE RE INVESTIGATION OF GATE TEACHER	(.50)	62.50
3/07/96 LEGAL RESEARCH RE FAMILY MEDICAL LEAVE; TELEPHONE CLIENT B. MCGUIRE RE LAWSON	(.25)	31.25
3/11/96 REVIEW FILE; CONFERENCE OFFICE; TELEPHONE CLIENT D. DELONG RE RANK	.50	62.50
3/11/96 CONFERENCE OFFICE; TELEPHONE CLIENT D. DELONG; TELEPHONE OPPOSING COUNSEL; CORRESPONDENCE OPPOSING COUNSEL RE RANK		437.50
		312.50

~~_____~~
 \$98.27

Larson

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

13304 EAST ALONDRA BOULEVARD
CERRITOS, CALIFORNIA 90703
(310) 404-4444 (714) 826-5480

DATE

Source **VL**
Date Entered **11/12**
By **T**
LOGSHEET # **C813**
Source **GL**
Date Entered **11/12**
By **T**
CLIENT# **005156**
PHL
PAGE# **2**

MERCED CITY ELEMENTARY
SCHOOL DISTRICT
ATTN: SUPERINTENDENT
444 WEST 23RD STREET
MERCED CA 95340

THIS STATEMENT IS PAYABLE IN FULL UPON
PRESENTATION. AMOUNTS REMAINING UNPAID
AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
12%.

0.125/hr 46.25
AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

3/11/96	CONFERENCE OFFICE; TELEPHONE OPPOSING COUNSEL D. DELONG; REVIEW PARENTAL COMPLAINTS RE RANK	[REDACTED]	250.00
3/12/96	CONFERENCE OFFICE; REVIEW FILE RE RANK	[REDACTED]	31.25
3/12/96	REVIEW CORRESPONDENCE FROM PARENTS AND UNION; PREPARE RESPONSES; TELEPHONE CLIENT D. DELONG AND T. GRAVE RE RANK	[REDACTED]	281.25
3/96	CONFERENCE OFFICE; REVIEW CORRESPONDENCE RE RANK	[REDACTED]	31.25
3/13/96	CONFERENCE CLIENT D. DELONG; CONFERENCE OFFICE; REVIEW COURT RECORDS; CORRESPONDENCE PARENTS AND UNION RE RANK	[REDACTED]	375.00
3/13/96	REVIEW CORRESPONDENCE PARENTS RE RANK	[REDACTED]	187.50
3/14/96	CONFERENCE OFFICE; TELEPHONE CLIENT D. DELONG; PREPARE FOR STAFF INTERVIEWS RE RANK	[REDACTED]	687.50
3/14/96	CONFERENCE OFFICE RE RANK	[REDACTED]	62.50
3/14/96	REVIEW PARENT COMPLAINTS; TELEPHONE CLIENT D. DELONG RE RANK	[REDACTED]	250.00
3/15/96	PREPARE FOR AND INTERVIEW ADMINISTRATORS RE RANK	[REDACTED]	1,312.50
3/15/96	CONFERENCE CLIENT RE RANK	[REDACTED]	125.00
3/15/96	INTERVIEW F. FREDETTE, M. BRANTLEY, R. FLORES, T. GRAVE AND J. DOYLE RE RANK	[REDACTED]	625.00
3/15/96	REVIEW FILE; REVIEW STUDENT WORK MATERIALS RE RANK	[REDACTED]	187.50
3/17/96	REVIEW PARENT COMPLAINTS; PREPARE INTERVIEW QUESTIONS RE RANK	[REDACTED]	750.00
3/18/96	CONFERENCE OFFICE; REVIEW FILE; PREPARE FOR INTERVIEWS RE RANK	[REDACTED]	656.25

ATKINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 13304 EAST ALONDRA BOULEVARD
 CERRITOS, CALIFORNIA 90703
 (310) 404-4444 (714) 826-5480

CLIENT# 005156
 PHL
 PAGE# 3

~~125/00~~ ~~33~~

MERCED CITY ELEMENTARY
 SCHOOL DISTRICT
 ATTN: SUPERINTENDENT
 444 WEST 23RD STREET
 MERCED CA 95340

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%.

~~XXXXXXXXXX~~

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

3/18/96 CONFERENCE OFFICE; REVIEW CORRESPONDENCE RE RANK	██████████	93.75
3/18/96 REVIEW COMPLAINTS; PREPARE INTERVIEW QUESTIONS RE RANK	██████████	125.00
3/19/96 CONFERENCE OFFICE; INTERVIEW PARENTS RE RANK	██████████	1,375.00
3/19/96 TELEPHONE CLIENT B. MCGUIRE; LEGAL RESEARCH AND CORRESPONDENCE OPPOSING COUNSEL RE LARSON	██████████	93.75
3/19/96 CONFERENCE OFFICE; REVIEW CORRESPONDENCE RE RANK	██████████	62.50
3/19/96 CONFERENCE OFFICE RE RANK	██████████	62.50
3/19/96 INTERVIEW PARENTS RE RANK	██████████	1,062.50
3/20/96 CONFERENCE OFFICE; PREPARE REPLY TO GRADE COMPLAINTS; CORRESPONDENCE PARENT RE RANK	(1.25)	156.25
3/20/96 PREPARE INTERVIEW MATERIALS; TELEPHONE PARENTS RE INTERVIEWS; CONFERENCE OFFICE; TELEPHONE CLIENT D. DELONG RE RANK	(2.00)	250.00
3/20/96 CONFERENCE OFFICE RE RANK	██████████	62.50
3/21/96 TELEPHONE WITNESS K. COLLINS RE RANK	██████████	93.75
3/21/96 REVIEW MATERIAL RE RANK INVESTIGATION	(.50)	62.50
3/25/96 LEGAL RESEARCH RE RANK	██████████	125.00
3/26/96 REVIEW CORRESPONDENCE; TELEPHONE CLIENT D. DELONG RE RANK	██████████	62.50
3/26/96 TELEPHONE CLIENT; PREPARE FOR WITNESS INTERVIEWS RE RANK	██████████	250.00
3/27/96 INTERVIEW PARENTS RE RANK	██████████	843.75
3/28/96 PREPARE TAPES FOR TRANSCRIPTION RE RANK	██████████	

Merced City Elementary Sd

April 9, 1996
Invoice 141829

Page 2

General

For Professional Services through 03/25/1996

Reference # 07939.001

01/29/96	Ann M Murray	<i>Sunt</i>	0.50	57.50
	Meeting with D. DeLong re potential case re teacher and parental complaints.			
01/31/96	Ann M Murray		0.25	28.75
	Telephone conference with D. De Long re meeting with parents and telephone call to teacher.			
02/05/96	Ann M Murray		0.50	57.50
	Telephone conference with D. De Long re: parental rights to attendance in the classroom; telephone conference with Mrs. Moore, Oakland, re dress code litigation.			
02/15/96	Ann M Murray		1.00	115.00
	Draft and finalization of letter to D. De Long re dress codes.			
02/16/96	Ann M Murray		2.00	230.00
	Preparation of letter to D. De Long re parental rights on campus.			
Total Fees For Professional Services				\$ 488.75

REIMBURSABLE COSTS

02/21/96	LD Telephone Recovery	3.00
03/05/96	Photocopy Cost Recovery	2.88
03/19/96	Facsimile Cost Recovery	3.50
03/08/96	Sustaita & Associates - Legislative Intent Research	206.75
TOTAL COSTS		\$ 216.13
TOTAL CURRENT CHARGES THIS INVOICE 07939.001		\$ 704.88

LOGSHEET # CB15
 Source *vc*
 Date Entered *4/12*
 By *T*

TKINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 13304 EAST ALONDRA BOULEVARD
 CERRITOS, CALIFORNIA 90703
 (310) 404-4444 (714) 826-5480

DATE 4/30/96
 CLIENT# 005156
 PML

MERCED CITY ELEMENTARY
 SCHOOL DISTRICT
 ATTN: SUPERINTENDENT
 444 WEST 23RD STREET
 MERCED CA 95340

75 hr
100 M

THIS STATEMENT IS PAYABLE IN FULL UPON
 PRESENTATION. AMOUNTS REMAINING UNPAID
 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
 CHARGE OF 1.0% PER MONTH. ANNUAL RATE OF
 12%

138 14.5
ASB

AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE 14,938.19

ADJUSTMENTS

4/30/96 BILLING ERROR FROM STATEMENT DATED 3/31/96		62.50-
	ADJUSTMENTS:	62.50-
	TOTAL ADJUSTMENTS	62.50-
PROFESSIONAL SERVICES RENDERED RE: GENERAL LEGAL ADVICE		
4/01/96 CORRESPONDENCE PARENTS RE STUDENT INTERVIEWS IN RANK	(.75)	56.25
4/01/96 CORRESPONDENCE PARENTS: CONFERENCE OFFICE RE STUDENT INTERVIEWS IN RANK	(1.00)	75.00
4/02/96 REVIEW CORRESPONDENCE: REVIEW GRIEVANCE AND PREPARE RESPONSE RE RANK	.75 <i>ASP</i>	93.75
4/02/96 REVIEW INTERVIEW TRANSCRIPTS: PREPARE FOR INTERVIEWS WITH STUDENTS AND RANK	(3.75)	281.25
4/03/96 CONFERENCE OFFICE: PREPARE FOR STUDENT INTERVIEWS; CORRESPONDENCE PARENT: PREPARE MATERIALS RE RANK	(3.00)	225.00
4/03/96 PREPARE INTERVIEW QUESTIONS FOR STUDENTS RE RANK	(2.00)	150.00
4/04/96 CONFERENCE OFFICE RE STUDENT INTERVIEWS: PREPARE INTERVIEW QUESTIONS: CORRESPONDENCE PARENT: TELEPHONE CLIENT RE STUDENT INTERVIEWS IN RANK	(3.00)	225.00
4/04/96 REVIEW AND REVISE INTERVIEW QUESTIONS FOR STUDENTS RE RANK	(1.00)	75.00

LOGSHEET # CB 10
 Source ✓
 Date Entered
 By T 11/12

KINSON, ANDELSON, LOYA, RUUD & ROMO
 PROFESSIONAL CORPORATION
 ATTORNEYS AT LAW
 13304 EAST ALONDRA BOULEVARD
 CERRITOS, CALIFORNIA 90703
 (310) 404-4444 (714) 826-5480

DATE 4/30/96
 CLIENT# 005156
 PML
 PAGE# 2

MERCED CITY ELEMENTARY
 SCHOOL DISTRICT
 ATTN: SUPERINTENDENT
 444 WEST 23RD STREET
 MERCED CA 95340

IBB 275 75/hr
ASB 125 109/hr

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AMOUNT REMITTED \$ _____

Please detach here. Return upper portion with your payment. Thank You.

PREVIOUS BALANCE

DATE	DESCRIPTION	AMOUNT	BALANCE
4/05/96	INTERVIEW STUDENTS; CONFERENCE CLIENT R. FLORES RE RANK	(5.75)	431.25
4/05/96	INTERVIEW STUDENTS AND PARENTS RE RANK	(5.00)	375.00
4/08/96	CONFERENCE OFFICE; CORRESPONDENCE PARENTS RE STUDENT INTERVIEWS; PREPARE FOR STUDENT INTERVIEWS; PREPARE INTERVIEW TAPES FOR TRANSCRIPTION RE RANK	(2.50)	187.50
4/08/96	CONFERENCE OFFICE RE INVESTIGATION IN RANK	(.75)	56.25
4/09/96	TELEPHONE CLIENT D. DELONG; REVIEW CONTRACT; PREPARE GRIEVANCE RESPONSE; REVIEW CORRESPONDENCE; CONFERENCE OFFICE RE RANK	1.00	125.00
4/09/96	REVIEW CORRESPONDENCE PARENT; REVIEW PARENT INTERVIEW RE RANK	(1.50)	112.50
4/10/96	REVIEW PARENT INTERVIEW; CORRESPONDENCE PARENT RE RANK	2.00	150.00
4/11/96	PREPARE RESPONSE TO RANK GRIEVANCE	.25	31.25
4/11/96	CORRESPONDENCE C. BURKE RE PAY COMPLAINT	.50	62.50
4/11/96	REVIEW INTERVIEW TRANSCRIPTS; CORRESPONDENCE PARENTS RE VERIFICATION OF INTERVIEWS IN RANK	(4.25)	318.75
4/12/96	REVIEW INTERVIEW TRANSCRIPTS; REVIEW CORRESPONDENCE COUNSELLOR RE RANK	(2.50)	187.50
4/15/96	REVIEW INTERVIEW TRANSCRIPTS; CORRESPONDENCE INTERVIEWEES RE VERIFICATION; TELEPHONE CLIENT D. DELONG AND I. BROUGHTON RE STUDENT INTERVIEWS IN RANK	(5.00)	375.00
4/15/96	TELEPHONE CLIENT D. DELONG RE RANK	(.25)	18.75
4/15/96	REVIEW CORRESPONDENCE FROM OPPOSING COUNSEL; LEGAL RESEARCH RE RANK		

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ATTORNEYS AT LAW

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DATE

4/30/96

CLIENT# 005156

PML

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MERCED CITY ELEMENTARY
 SCHOOL DISTRICT
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 444 WEST 23RD STREET
 MERCED CA 95340

THIS STATEMENT IS PAYABLE IN FULL UPON
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 12%.

AMOUNT REMITTED \$ _____

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PREVIOUS BALANCE

DATE	DESCRIPTION	AMOUNT	BALANCE
			312.50
4/16/96	REVIEW STUDENT INTERVIEW TRANSCRIPTS; PREPARE SUMMARY RE RANK	125	
		5.00	375.00
4/16/96	PREPARE AND FILE UNFAIR LABOR PRACTICE CHARGES RE RANK	.50	37.50
4/17/96	CONFERENCE OFFICE RE PUBLIC RECORDS REQUEST (RANK)	125	31.25
4/17/96	REVIEW INTERVIEW TRANSCRIPTS; CORRESPONDENCE PARENT; SCHEDULE STUDENT INTERVIEWS; PREPARE SUMMARIES OF STUDENT INTERVIEWS RE RANK	4.25	318.75
4/17/96	REVIEW INTERVIEW TRANSCRIPT; CORRESPONDENCE INTERVIEWEE RE RANK	1.50	112.50
4/17/96	CONFERENCE OFFICE RE RANK	.50	37.50
4/17/96	LEGAL RESEARCH RE REQUEST FOR PUBLIC RECORDS IN RANK	125	187.50
4/18/96	REVIEW STUDENT INTERVIEW TRANSCRIPTS; PREPARE SUMMARY; CORRESPONDENCE C. RANK RE INTERVIEW; TELEPHONE CLIENT RE INTERVIEWS IN RANK	5.75	431.25
4/18/96	REVIEW STUDENT INTERVIEW QUESTIONS; PREPARE FOR STUDENT INTERVIEWS; REVIEW CORRESPONDENCE FROM PARENTS RE RANK	1.00	75.00
4/19/96	LEGAL RESEARCH AND CORRESPONDENCE OPPOSING COUNSEL RE TENDER OF DEFENSE AND PUBLIC RECORDS ACT REQUEST IN RANK	125	468.75
4/19/96	INTERVIEW STUDENTS RE RANK	4.75	356.25
4/19/96	INTERVIEW STUDENTS RE RANK	4.50	337.50
4/19/96	REVIEW INTERVIEW SUMMARIES; REVISE CORRESPONDENCE FROM C. RANK'S COUNSEL RE PUBLIC RECORD REQUEST; TELEPHONE CLIENT D. DELONG RE RANK	125	156.25

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 12%.

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 AMOUNT REMITTED \$

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PREVIOUS BALANCE

4/22/96	CONFERENCE OFFICE; REVIEW STUDENT INTERVIEWS AND PREPARE SUMMARY; TELEPHONE CLIENT RE RANK		
4/23/96	PREPARE FOR STUDENT INTERVIEWS; TELEPHONE CLIENT R. FLORES; PREPARE SUMMARY OF INTERVIEWS RE RANK	4.00	300.00
4/24/96	REVIEW CORRESPONDENCE FROM PARENT; CONFERENCE CLIENT D. DELONG; CONFERENCE OFFICE RE RANK	4.25	318.75
4/24/96	CONFERENCE CLIENT R. FLORES; CONFERENCE OFFICE; TELEPHONE PARENTS; REVIEW CORRESPONDENCE PARENT RE RANK	XXXXXXXXXX	62.50
4/24/96	CONFERENCE CLIENT R. FLORES RE RANK	1.50	112.50
4/24/96	CONFERENCE OFFICE RE RANK	.25	18.75
4/24/96	REVIEW CORRESPONDENCE FROM PARENT RE RANK	.25	18.75
4/25/96	CORRESPONDENCE PARENT RE RANK	.25	18.75
4/25/96	TELEPHONE ATTORNEY; CORRESPONDENCE ATTORNEY RE INTERVIEW; CORRESPONDENCE PARENT; PREPARE SUMMARY OF INTERVIEWS RE RANK	.50	62.50
4/26/96	REVIEW CORRESPONDENCE PARENT; CONFERENCE OFFICE RE RANK	3.00	225.00
4/29/96	REVIEW INTERVIEW TRANSCRIPTS; PREPARE REPORT OF FINDING; TELEPHONE CLIENT RE RANK	.25	18.75
4/30/96	REVIEW STUDENT INTERVIEWS; PREPARE REPORT OF FINDING RE RANK	2.25	168.75
	CURRENT FEES:	4.00	300.00
			8,475.00

TOTAL CURRENT FEES: 8,475.00

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 Date Entered 11/17
 By
 DATE 5/31/96

CLIENT# 005156
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 [REDACTED] \$98.27
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MERCED CITY ELEMENTARY
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STATEMENT IS PAYABLE IN FULL UPON
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 12%.

AMOUNT REMITTED \$ _____

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PREVIOUS BALANCE 32,079.77

PROFESSIONAL SERVICES RENDERED			
RE: GENERAL LEGAL ADVICE			
5/01/96	REVIEW STUDENT INTERVIEW; PREPARE FINDING RE RANK	1.50	112.50
5/02/96	REVIEW STUDENT INTERVIEW TRANSCRIPTS; PREPARE FINDING RE RANK	2.75	206.25
5/03/96	REVIEW STUDENT INTERVIEW TRANSCRIPT; PREPARE FINDING; REVIEW CORRESPONDENCE; CORRESPONDENCE PARENT RE RANK	2.75	206.25
5/06/96	PREPARE FOR C. RANK INTERVIEW; PREPARE QUESTIONS; REVIEW INTERVIEW TRANSCRIPTS; PREPARE ALLEGATIONS AND SUMMARY RE RANK	5.25	393.75
5/06/96	CONFERENCE OFFICE; REVIEW CORRESPONDENCE; REVIEW INVESTIGATION SUMMARY RE RANK	[REDACTED] 125	62.50
5/07/96	REVIEW QUESTIONS RE C. RANK INTERVIEW	.50	37.50
5/07/96	PREPARE FOR C. RANK INTERVIEW; PREPARE QUESTIONS; REVIEW TRANSCRIPTS; PREPARE ALLEGATIONS AND SUMMARY; TELEPHONE CLIENT A. FLORES RE WITNESS INTERVIEW; CORRESPONDENCE PARENT RE RANK	3.25	243.75
5/07/96	PREPARE FOR AND ATTEND BOARD MEETING RE RANK	[REDACTED] 125	125.00
5/08/96	PREPARE FOR C. RANK INTERVIEW; PREPARE QUESTIONS; REVIEW INTERVIEW TRANSCRIPTS; CONFERENCE OFFICE RE RANK	5.25	393.75
5/09/96	PREPARE FOR C. RANK INTERVIEW; PREPARE QUESTIONS; REVIEW INTERVIEW TRANSCRIPTS; PREPARE FINDING; TELEPHONE OPPOSING COUNSEL RE RANK	5.50	412.50
5/10/96	INTERVIEW C. RANK; CONFERENCE OFFICE RE RANK	5.50	412.50

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Date Entered
By T/M

DATE

5/31/96

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 MERCED CITY ELEMENTARY
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 AFTER 30 DAYS SHALL BE SUBJECT TO SERVICE
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 12%.

AMOUNT REMITTED \$ _____

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PREVIOUS BALANCE

5/10/96 INTERVIEW C. RANK; CONFERENCE OFFICE RE RANK		
5/10/96 CONFERENCE OFFICE RE INTERVIEW AND REPORT STATUS IN RANK	5.75	431.25
5/11/96 PREPARE REPORT OF FINDINGS RE RANK	125	156.25
5/12/96 PREPARE REPORT OF FINDINGS RE RANK	4.00	300.00
5/13/96 PREPARE REPORT OF FINDINGS RE RANK	1.00	75.00
5/13/96 CONFERENCE OFFICE; REVIEW REPORT OF FINDINGS; TELEPHONE CLIENT D. DELONG RE RANK	6.50	487.50
5/14/96 REVIEW AND REVISE REPORT OF FINDINGS; CONFERENCE OFFICE RE RANK	125	125.00
5/14/96 PREPARE REPORT OF FINDINGS RE RANK	5.00	375.00
5/14/96 REVIEW REPORT OF FINDINGS; CONFERENCE OFFICE RE RANK	5.75	431.25
5/15/96 REVIEW AND REVISE REPORT OF FINDINGS RE RANK	125	156.25
5/15/96 PREPARE REPORT OF FINDINGS; CONFERENCE OFFICE RE RANK	3.00	225.00
5/15/96 REVIEW AND REVISE REPORT OF FINDINGS; LEGAL RESEARCH; CONFERENCE OFFICE RE RANK	7.00	525.00
5/16/96 PREPARE REPORT OF FINDINGS; CONFERENCE OFFICE RE RANK	125	187.50
5/16/96 REVIEW AND REVISE REPORT OF FINDINGS RE RANK	3.50	262.50
5/16/96 REVIEW REPORT AND FINDINGS RE RANK	.50	62.50
5/20/96 REVIEW QUESTIONS RE STUDENT REPORT IN RANK	1.00	75.00
5/21/96 REVIEW STUDENT RESPONSES RE RANK	.25	18.75
	.75	56.25

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PREVIOUS BALANCE

5/22/96 PREPARE MATERIALS RE RANK		
5/24/96 TELEPHONE CLIENT D. DELONG'S OFFICE RE CONFERENCE WITH C. RANK	.50	37.50
5/29/96 CONFERENCE CLIENT D. DELONG RE RANK	125 138 3	31.25
)/96 REVIEW INTERVIEW; CORRESPONDENCE C. RANK RE INTERVIEW	125 138	62.50
5/30/96 REVIEW LIST OF ARBITRATORS RE RANK	1.75	131.25
5/31/96 REVIEW FILE; TELEPHONE CLIENT B. MCGUIRE; CORRESPONDENCE ARCHITECT RE RECONSTRUCTION PROJECTS	125 158 .25	31.25
	125 138	93.75
	CURRENT FEES:	6,943.75

TOTAL CURRENT FEES: 6,943.75

DISBURSEMENTS

MISCELLANEOUS DISBURSEMENTS

5/31/96 DOCUMENT PREPARATION AND WORD PROCESSING	1,490.00
5/31/96 FAX/TELECOPY CHARGES	21.00
5/31/96 POSTAGE	12.90
5/31/96 PHOTOCOPIES	85.80
5/31/96 CLERICAL & SECRETARIAL EXPENSE	1,301.25

CURRENT DISBURSEMENTS: 2,910.95

TOTAL CURRENT DISBURSEMENTS: 2,910.95

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*Guymon
 P. East
 P. West
 (initials)*

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AMOUNT REMITTED \$ _____

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PREVIOUS BALANCE 41,934.47

CREDITS & ACCOUNT CHANGES

6/13/96 PAYMENT ON ACCOUNT - THANK YOU		31.25
6/13/96 PAYMENT ON ACCOUNT - THANK YOU		14,844.44
6/27/96 PAYMENT ON ACCOUNT - THANK YOU		17,204.08
6/15/96 PAYMENT ON ACCOUNT - THANK YOU	7.25	
6/15/96 PAYMENT ON ACCOUNT - THANK YOU	7.25	
CASH RECEIVED:		32,079.77
TOTAL CASH RECEIVED:		32,079.77

PROFESSIONAL SERVICES RENDERED
 RE: GENERAL LEGAL ADVICE

6/03/96 REVIEW CORRESPONDENCE FROM D. DELONG AND OPPOSING COUNSEL RE RANK		
6/05/96 CONFERENCE CLIENT D. DELONG, C. RANK AND OPPOSING COUNSEL RE RANK	125	31.25
6/06/96 PREPARE MATERIALS; CORRESPONDENCE COMPLAINANTS RE RANK	125	218.75
6/07/96 CONFERENCE OFFICE RE RANK	75 2.50	187.50
5/10/96 CORRESPONDENCE C. RANK RE INVESTIGATION	75 .25	18.75
5/10/96 CONFERENCE OFFICE RE RANK	125	156.25
5/11/96 CORRESPONDENCE CLIENT RE RANK	75 .25	18.75
5/11/96 CORRESPONDENCE C. RANK RE INVESTIGATION	75 4.00	300.00
5/12/96 CORRESPONDENCE CLIENT RE RANK	125	125.00
	75 .25	18.75

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PREVIOUS BALANCE

6/14/96	TELEPHONE CLIENT T. GRAVE RE TEACHER'S RETURN TO CLASSROOM IN RANK		
6/14/96	REVIEW FILE; REVIEW CORRESPONDENCE; PREPARE MATERIALS RE RANK	125 ██████████	31.25
6/17/96	REVIEW CORRESPONDENCE PARENT RE RANK	75	18.75
6/18/96	REVIEW CORRESPONDENCE PARENT RE RANK		18.75
6/18/96	REVIEW CORRESPONDENCE; TELEPHONE CLIENT D. DELONG; CORRESPONDENCE COMPLAINANTS; CONFERENCE OFFICE RE RANK		18.75
6/19/96	TELEPHONE CLIENT D. DELONG AND T. GRAVE RE RANK	██████████ 125	156.25
6/21/96	TELEPHONE CLIENT RE INVESTIGATIVE REPORT IN RANK	██████████	31.25
6/24/96	TELEPHONE CLIENT D. DELONG RE ARBITRATION; REVIEW TORT CLAIM; LEGAL RESEARCH AND PREPARE RESPONSE TO TORT CLAIM	██████████	31.25
6/25/96	TELEPHONE CLIENT; LEGAL RESEARCH RE TAPE RECORDING PARENTS CONFERENCE IN RANK MATTER	1.50 ASB	187.50
6/26/96	PREPARE LAND SALES AGREEMENT AND GRANT DEED FOR PROPERTY CONVEYANCE	125 ██████████ (ASB)	93.75
6/27/96	TELEPHONE CLIENT D. DELONG, T. GRAVE AND SUN STAR RE RANK	NO 1.50 ASB	187.50
6/28/96	REVIEW CORRESPONDENCE FROM AMERICAN ARBITRATION RE RANK	██████████ 125	62.50
6/28/96	PREPARE PROPERTY SALE DOCUMENTS (ASB)	25 ASB	31.25
		NO .50	62.50
	CURRENT FEES:		2,006.25

PROOF OF SERVICE VIA FIRST CLASS UNITED STATES MAIL

I am a citizen of the United States and a resident of the County of Sacramento. I am over the age of 18 years and not a party to the within entitled action. My place of employment and business address is 300 Capitol Mall, Suite 1850, Sacramento, California 95814.

On February 20, 2002, I served the foregoing **INCORRECT REDUCTION CLAIMS OF SARATOGA, DAVIS, ELK GROVE, MERCED, MILPITAS, SANTA MARIA AND DAVIS** by causing the same to be deposited in the United States Mail to the person(s) named below at the address(es) shown:

Stephen Smith
Mandated Cost Systems, Inc.
2275 Watt Avenue, Suite C
Sacramento, CA 95825

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct. Executed on February 20, 2002, at Sacramento, California.



SHAWN SILVA