

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



June 2, 2014

Mr. Ed Jewik
County of Los Angeles Auditor-Controller's Office
500 W. Temple Street, Room 603
Los Angeles, CA 90012

Mr. Keith Petersen
SixTen and Associates
P.O. Box 340430
Sacramento, CA 95834-0430

Ms. Jill Kanemasu
State Controller's Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

And Parties, Interested Parties and Interested Persons (See Mailing List)

RE: Adopted Statewide Cost Estimate
California Public Records Act, 02-TC-10 and 02-TC-51
Government Code Section 6253, et al.
County of Los Angeles and Riverside Unified School District, Claimants

Dear Mr. Jewik, Mr. Petersen, and Ms. Kanemasu:

On May 30, 2014, the Commission on State Mandates adopted the above-entitled statewide cost estimate.

Please contact Heidi Palchik at (916) 323-3562 if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Heather Halsey".

Heather Halsey
Executive Director

Statewide Cost Estimate

\$9,674,284

(Approximate Prospective Cost of \$1,719,552 Annually)

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapters 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

STAFF ANALYSIS

Background and Summary of the Mandate

The California Public Records Act (CPRA) has long required the disclosure of public records kept by the state, local agencies, school districts and community college districts, and county offices of education.

On May 26, 2011, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies and K-14 school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Specifically, the Commission found that the test claim statutes imposed an incremental higher level of service only for the limited activities specified below which do not include the primary Public Records Act activities of providing access to public records for review or providing paper copies of such records, since those activities were not new. Parameters and guidelines were adopted on April 19, 2013 and corrected on July 26, 2013¹ approving the reimbursable activities described below under the *Reimbursable Activities* section.

Eligible claimants were required to file initial reimbursement claims (for costs incurred between fiscal years 2001-2002 and 2012-2013) with the State Controller's Office (SCO) by February 28, 2014. Late initial reimbursement claims may be filed until February 28, 2015.

Eligible Claimants and Period of Reimbursement

Any city; county; city and county; special district subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes; or any "school district" as defined in Government Code section 17519 which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

Government Code section 17557(e), states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the first test claim on October 15, 2002, establishing eligibility for

¹ Exhibit A.

reimbursement for the 2001-2002 fiscal year. Therefore, costs incurred pursuant to the test claim statutes are reimbursable on or after July 1, 2001.

Reimbursable Activities

The parameters and guidelines authorize reimbursement of each eligible claimant for the following activities:

A. One Time Activities: Development of Policies and Procedures, and Training Employees to Implement the Mandate

1. Developing policies, protocols, manuals, and procedures, to implement only the activities identified in section IV.B. of these parameters and guidelines. The activities in section IV.B. represent the incremental higher level of service approved by the Commission.

This activity does not include, and reimbursement is not required for, developing policies and procedures to implement California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include making a determination whether a record is disclosable, or providing copies of disclosable records.

2. One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section IV.B. of these parameters and guidelines.

This activity does not include, and reimbursement is not required for, instruction on California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include instruction on making a determination whether a record is disclosable, or providing copies of disclosable records.

B. Ongoing Activities

1. Provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982)).

This activity includes:

- a. Computer programming, extraction, or compiling necessary to produce disclosable records.
- b. Producing a copy of an electronic record that is otherwise produced only at regularly scheduled intervals.

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

Fee authority discussed in section VII. of these parameters and guidelines is available to be applied to the costs of this activity. The Controller is authorized to reduce reimbursement for this activity to the extent of fee authority, as described in section VII.

2. Upon receipt of a request for a copy of records, a local agency or K-14 school district must perform the activities in a., b., or c. as follows:

- a. Beginning January 1, 2002, within 10 days from receipt of a request for a copy of records, provide verbal or written notice to the person making the request of the disclosure determination and the reasons for the determination. (Gov. Code, § 6253(c), Stats. 2001, ch. 982);

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination.
 - 2) Obtaining agency head, or his or her designee, approval and signature of a written notice of determination.
 - 3) Sending or transmitting the notice to the requestor.
- b. Beginning January 1, 2002, if the 10-day time limit to notify the person making the records request of the disclosure determination is extended due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the extension of time.
 - 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination or notice of extension.
 - 3) Sending or transmitting the notice to the requestor.
- c. Beginning July 1, 2001, if a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b), Stats. 2000, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination. This may include legal review of the written language in the notice. However, legal research and review of the law and facts that form the basis of the determination to deny the request are not reimbursable.
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination.
- 3) Sending or transmitting the notice to the requestor.

Reimbursement for activities 2a., 2b., and 2c. is not required for making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency’s jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

3. When a member of the public requests to inspect a public record or obtain a copy of a public record, the local agency or K-14 school district shall (1) assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated; (2) describe the information technology and physical location in which the records exist; and (3) provide suggestions for overcoming any practical basis for denying access to the records or information sought.

This activity includes:

- a. Conferring with the requestor if clarification is needed to identify records requested.
- b. Identifying record(s) and information which may be disclosable and may be responsive to the request or to the purpose of the request, if stated.
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d), Stats. 2001, ch. 355).

In addition, reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, conducting legal review to determine whether the requested records are disclosable, processing the records, sending the records, or tracking the records.

4. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:
 - a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a), Stats. 1992, ch. 463.)

- b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b), Stats. 1992, ch. 463.)

Statewide Cost Estimate

Assumptions

Staff reviewed the reimbursement claims data submitted by approximately 160 local agencies, 29 school districts, and two community college districts and compiled by the SCO.² The actual claims data showed that 1124 initial claims were filed for a 12-year period including fiscal years 2001-2002 through 2012-2013 for a total of \$9,674,284. Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

- *The actual amount claimed for reimbursement may increase and exceed the statewide cost estimate.*
 - There are currently 482 cities, 58 counties and over 6,000 special districts in California. Combined, only 160 local agencies filed reimbursement claims totaling just over nine million dollars for this program for a 12-year period including fiscal years 2001-2002 through 2012-2013. Likewise, there are 1043 school districts and 58 county offices of education (COEs). Yet only 29 districts and no COEs filed claims totaling \$473,409. Finally, only two of the 72 community college districts in the state filed claims for a total of \$25,705. If other eligible claimants file late or amended initial claims, the amount of reimbursement claims may exceed the statewide cost estimate. Late initial reimbursement claims for this program for fiscal years 2001-2002 through 2012-2013 may be filed until February 28, 2015.
 - There also may be several reasons that non-claiming local agencies, school districts, and community college districts did not file reimbursement claims in the initial claiming period, including but not limited to: (1) they did not incur more than \$1,000 in increased costs for this program; (2) they did not have supporting documentation to file a reimbursement claim; and (3) they determined that the elaborate claiming process and long-delays in reimbursement did not warrant the investment of necessary staff time.
 - Additionally, the number of claimants that submitted reimbursement claims and the total costs claimed in the initial claiming period, in all 12 fiscal years for local agencies as well as school districts, are trending upward. It is likely that the number of claimants that submit reimbursement claims as well as the cost of the activities will continue to increase moving forward.

² Exhibit B. Claims data reported as of March 13, 2014.

- *The total amount of reimbursement for this program may be lower than the statewide cost estimate.*
 - The SCO may conduct audits and reduce any claims it deems to be excessive or unreasonable.
 - The state-mandated reimbursable activities represent only an incremental increase in the level of service required under prior law. Therefore, it is possible that claimants may submit invalid claims based on activities that exceed the limited scope of this program.
 - Only those special districts subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes are eligible claimants. Therefore, it is possible that some of the claims may have been submitted by ineligible claimants.
 - Some local agencies assert that they may not file reimbursement claims because the elaborate claiming process and long-delays in reimbursement do not warrant the investment of necessary staff time. This may include some agencies that did file initial claims.

Methodology

Fiscal Years 2001-2002 through 2012-2013

The statewide cost estimate for fiscal years 2001-2002 through 2012-2013 was developed by totaling the 1124 reimbursement claims filed with the SCO for these years totaling \$9,674,284. Staff finds that the averages for the most recent three-year period are most indicative of potential future costs. For the most recent three-year period, costs averaged \$1,719,552 annually.

Following is a breakdown of estimated costs per fiscal year:

Fiscal Year	# of Local Claims	Local Totals	# of School Claims	School Totals	# of CCD Claims	CCD Totals
2001-2002	35	\$220,290	1	\$1,464	-	-
2002-2003	42	\$252,852	2	\$3,363	-	-
2003-2004	47	\$299,186	2	\$3,454	-	-
2004-2005	51	\$329,837	2	\$3,432	-	-
2005-2006	57	\$382,715	6	\$19,255	-	-
2006-2007	69	\$485,586	7	\$45,752	-	-
2007-2008	83	\$568,344	5	\$9,928	-	-
2008-2009	97	\$843,199	6	\$24,641	-	-
2009-2010	115	\$978,139	9	\$44,191	-	-
2010-2011	135	\$1,242,492	14	\$73,153	-	-
2011-2012	139	\$1,548,724	19	\$111,773	2	\$21,388
2012-2013	157	\$2,023,806	21	\$133,003	1	\$4,317
TOTAL	1027	\$9,175,170	94	\$473,409	3	\$25,705
TOTAL ALL CLAIMS						\$9,674,284

Draft Staff Analysis and Proposed Statewide Cost Estimate

Commission staff issued a draft staff analysis on March 25, 2014.³ On April 7, 2014, the California Special Districts Association (CSDA) filed comments⁴ largely agreeing with the assumptions in the draft staff analysis but submitting that while many special districts may have incurred the minimum \$1,000 to file reimbursement claims, they often do not file for reimbursement because of the “elaborate claiming process and long-delays in reimbursement.” Commission staff has added this reason to the assumptions regarding why the total amount of reimbursement for this program may be higher or lower than the statewide cost estimate.

CSDA also suggested that the number of special districts that claim reimbursement in the future may increase due to the “recent Commission operations budget augmentation, intended to expedite the mandate determination process.”⁵ Commission staff notes that the actual payment of reimbursement claims is not administered by the Commission, nor paid out of the Commission’s operations budget. Pursuant to Government Code section 17561(c), “the amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the *Controller* for disbursement.” (Emphasis added.) Rather, *reimbursement claims* are filed by local agencies with the SCO and paid out of specific appropriations for each program or out of under the “local assistance” portion of the Commission’s budget. For school districts and community college districts, reimbursement claims are also administered by the SCO, but paid out of specific appropriations by program in the education portion of the state budget or out of a block grant intended to fund the mandate.

However, the addition of two staff in the 2013 budget has helped to reduce the Commission's backlog of test claims and incorrect reduction claims. Moreover, the augmented staffing will aid in the timely resolution of any new test claims, incorrect reduction claims, requests to amend parameters and guidelines, and mandate redetermination requests filed with the Commission, thus shortening the mandate determination process in the future.

Further, CSDA continues to dispute the Commission’s determination that only local agencies that receive property tax are eligible claimants for reimbursement under this program. However, that issue was the subject of a final Commission decision on the test claim and is not open for discussion in this quasi-legislative report on the estimate of statewide costs of the program.

Conclusion

On May 30, 2014, the Commission adopted the statewide cost estimate of **\$9,674,284 (Approximate Prospective Cost of \$1,719,552 Annually)** for costs incurred in complying with the *California Public Records Act* program.

³ Exhibit C.

⁴ Exhibit D.

⁵ *Ibid.*

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 June 2, 2014, I served the:

Adopted Statewide Cost Estimate

California Public Records Act, 02-TC-10 and 02-TC-51

Government Code Section 6253, et al.

County of Los Angeles and Riverside Unified School District, Claimants

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 June 2, 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: 5/21/14

Claim Number: 02-TC-10 and 02-TC-51

Matter: California Public Records Act

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, § 1181.2.)

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-7522
SAquino@sco.ca.gov

Harmeet Barkschat, *Mandate Resource Services, LLC*

5325 Elkhorn Blvd. #307, Sacramento, CA 95842
Phone: (916) 727-1350
harmeet@calsdrc.com

Lacey Baysinger, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0254
lbaysinger@sco.ca.gov

Carol Bingham, *California Department of Education (E-08)*

Fiscal Policy Division, 1430 N Street, Suite 5602, 1430 N Street, Suite 5602, Sacramento, CA 95814
Phone: (916) 324-4728
cbingham@cde.ca.gov

Chris Bonvenuto, *Santa Monica Community College District*

1900 Pico Blvd., Santa Monica, CA 90405-1628
Phone: (310) 434-4201
Bonvenuto_chris@smc.edu

Diane Brady, *California Community Colleges*

Chancellor's Office, 1102 Q Street, 1102 Q Street, Sacramento, CA 95814-6511
Phone: (916) 324-2564

dbrady@cccco.edu

Mike Brown, *School Innovations & Advocacy*
5200 Golden Foothill Parkway, El Dorado Hills, CA 95762
Phone: (916) 669-5116
mikeb@sia-us.com

Steve Bruckman, *California Community Colleges*
Chancellor's Office, 1102 Q Street, 1102 Q Street, Sacramento, CA 95814-6511
Phone: (916) 323-7007
sbruckman@cccco.edu

Allan Burdick,
7525 Myrtle Vista Avenue, Sacramento, CA 95831
Phone: (916) 203-3608
allanburdick@gmail.com

J. Bradley Burgess, *MGT of America*
895 La Sierra Drive, Sacramento, CA 95864
Phone: (916)595-2646
Bburgess@mgtamer.com

Michael Byrne, *Department of Finance*
915 L Street, 8th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
michael.byrne@dof.ca.gov

Gwendolyn Carlos, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-0706
gcarlos@sco.ca.gov

Annette Chinn, *Cost Recovery Systems, Inc.*
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
achinnrs@aol.com

David Cichella, *California School Management Group*
3130-C Inland Empire Blvd., Ontario, CA 91764
Phone: (209) 834-0556
dcichella@cscentral.com

Marieta Delfin, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-4320
mdelfin@sco.ca.gov

Andra Donovan, *San Diego Unified School District*
Legal Services Office, 4100 Normal Street, Room 2148, 4100 Normal Street, Room 2148, San Diego, CA 92103
Phone: (619) 725-5630
adonovan@sandi.net

Noel Doran, *City of Palmdale*
City Attorney's Office, 38300 Sierra Highway, Palmdale, CA 93550

Phone: (661) 267-5108
ndoran@cityofpalmdale.org

Tom Dyer, *Department of Finance (A-15)*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
tom.dyer@dof.ca.gov

Edwin Eng, *State Center Community College District*
1525 East Weldon Avenue, Fresno, CA 93704-6398
Phone: (559) 244-5901
ed.eng@scccd.edu

Donna Ferebee, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
donna.ferebee@dof.ca.gov

Chris Ferguson, *Department of Finance*
Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
Chris.Ferguson@dof.ca.gov

Michael Fine, *Riverside Unified School District*
Business Services & Government Relations, 3380 Fourteenth Street, Riverside, CA 92501
Phone: (951) 778-7135
mfine@rusd.k12.ca.us

Susan Geanacou, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

Paul Golaszewski, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8341
Paul.Golaszewski@lao.ca.gov

Patricia Gonzalez, Secretary to the Vice Chancellor, Finance & Administration, *State Center Community College District*
Finance & Administration, 1525 E. Weldon Avenue, Fresno, CA 93704
Phone: (559) 244-5919
patricia.gonzalez@scccd.edu

Ed Hanson, *Department of Finance*
Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
ed.hanson@dof.ca.gov

Dorothy Holzem, *California Special Districts Association*
1112 I Street, Suite 200, Sacramento, CA 95814
Phone: (916) 442-7887
dorothyh@csda.net

Mark Ibele, *Senate Budget & Fiscal Review Committee*

California State Senate, State Capitol Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
Mark.Ibele@sen.ca.gov

Edward Jewik, *County of Los Angeles*

Claimant Representative

Auditor-Controller's Office, 500 W. Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-8564
ejewik@auditor.lacounty.gov

Michael Johnston, *Clovis Unified School District*

1450 Herndon Ave, Clovis, CA 93611-0599
Phone: (559) 327-9000
michaeljohnston@clovisusd.k12.ca.us

Matt Jones, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
matt.jones@csm.ca.gov

Ferlyn Junio, *Nimbus Consulting Group, LLC*

2386 Fair Oaks Boulevard, Suite 104, Sacramento, CA 95825
Phone: (916) 480-9444
fjunio@nimbusconsultinggroup.com

Jill Kanemasu, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Anita Kerezi, *AK & Company*

3531 Kersey Lane, Sacramento, CA 95864
Phone: (916) 972-1666
akcompany@um.att.com

Jean Kinney Hurst, Senior Legislative Representative, Revenue & Taxation, *California State Association of Counties (CSAC)*

1100 K Street, Suite 101, Sacramento, CA 95814-3941
Phone: (916) 327-7500
jhurst@counties.org

Jillian Kisse, *Department of Finance*

915 L Street, Sacramento, Ca
Phone: (916) 445-0328
jillian.kissee@dof.ca.gov

Jennifer Kuhn, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8332
Jennifer.kuhn@lao.ca.gov

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

Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0256

JLal@sco.ca.gov

Veronica Lanto, *San Jose Unified School District*

855 Lenzen Avenue, San Jose, CA 95126-2736

Phone: (408) 535-6572

Veronica_Lanto@sjud.org

Kathleen Lynch, *Department of Finance (A-15)*

915 L Street, Suite 1280, 17th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

kathleen.lynch@dof.ca.gov

Beverly Markwardt, *Riverside County Auditor Controller's Office*

P.O. Box 1326, 4080 Lemon Street, Riverside, CA 92502

Phone: (951) 955-3886

bmarkwar@co.riverside.ca.us

Hortensia Mato, *City of Newport Beach*

100 Civic Center Drive, Newport Beach, CA 92660

Phone: (949) 644-3000

hmato@newportbeachca.gov

Michelle Mendoza, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

Dennis Meyers, *California School Boards Association*

3251 Beacon Boulevard, West Sacramento, CA 95691

Phone: (916) 508-2272

dmeyers@csba.org

Yazmin Meza, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

Yazmin.meza@dof.ca.gov

Robert Miyashiro, *Education Mandated Cost Network*

1121 L Street, Suite 1060, Sacramento, CA 95814

Phone: (916) 446-7517

robertm@sscal.com

Geoffrey Neill, Senior Legislative Analyst, Revenue & Taxation, *California State Association of Counties (CSAC)*

1100 K Street, Suite 101, Sacramento, CA 95814

Phone: (916) 327-7500

gneill@counties.org

Keith Nezaam, *Department of Finance*

915 L Street, 8th Floor, Sacramento, CA 95814

Phone: (916) 445-8913

Keith.Nezaam@dof.ca.gov

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939
andy@nichols-consulting.com

Marianne O'Malley, *Legislative Analyst's Office (B-29)*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8315
marianne.O'malley@lao.ca.gov

Christian Osmena, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
christian.osmena@dof.ca.gov

Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106
Phone: (619) 232-3122
apalkowitz@stutzartiano.com

Tia Boatman Patterson, *General Counsel, Sacramento Housing and Redevelopment Agency*
801 12th Street, Sacramento, CA 95814
Phone: (916) 444-9210
tpatterson@shra.org

Keith Petersen, *SixTen & Associates*
Claimant Representative
P.O. Box 340430, Sacramento, CA 95834-0430
Phone: (916) 419-7093
kbsixten@aol.com

Jai Prasad, *County of San Bernardino*
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018
Phone: (909) 386-8854
jai.prasad@atc.sbcounty.gov

Mollie Quasebarth, *Department of Finance*
Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
mollie.quasebarth@dof.ca.gov

Ray Reinhard, *California Community Colleges*
Chancellor's Office, 1102 Q Street, 4th Floor, 1102 Q Street, 4th Floor, Sacramento, CA 95811-6549
Phone: (916) 324-2564
rreinhard@cccoco.edu

Mark Rewolinski, *MAXIMUS*
625 Coolidge Drive, Suite 100, Folsom, CA 95630
Phone: (949) 440-0845
markrewolinski@maximus.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*
P.O. Box 894059, Temecula, CA 92589
Phone: (951) 303-3034

sandrareynolds_30@msn.com

Kathy Rios, *State Controller's Office*

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

Phone: (916) 324-5919

krios@sco.ca.gov

Mario Rodriguez, *Department of Finance*

915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

mario.rodriguez@dof.ca.gov

Matthew Schuneman, *MAXIMUS*

900 Skokie Boulevard, Suite 265, Northbrook, IL 60062

Phone: (847) 513-5504

matthewschuneman@maximus.com

Nicolas Schweizer, *Department of Finance*

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

Phone: (916) 445-0328

nicolas.schweizer@dof.ca.gov

Lee Scott, *Department of Finance*

15 L Street, 8th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

lee.scott@dof.ca.gov

David Scribner, *Max8550*

2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670

Phone: (916) 852-8970

dscribner@max8550.com

Steve Shields, *Shields Consulting Group, Inc.*

1536 36th Street, Sacramento, CA 95816

Phone: (916) 454-7310

steve@shieldscg.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

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

Phone: (916) 323-5849

jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*

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

Phone: (916) 324-0254

DSpeciale@sco.ca.gov

Paul Steenhausen, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8324

Paul.Steenhausen@lao.ca.gov

Joe Stephenshaw, *Senate Budget and Fiscal Review Committee*

State Capitol, Room 5019, Sacramento, CA 95814

Phone: (916) 651-4103

Joe.Stephenshaw@sen.ca.gov

Meg Svoboda, *Senate Office of Research*
1020 N Street, Suite 200, Sacramento, CA
Phone: (916) 651-1500
meg.svoboda@sen.ca.gov

Jolene Tollenaar, *MGT of America*
2001 P Street, Suite 200, Suite 200, Sacramento, CA 95811
Phone: (916) 443-9136
jolene_tollenaar@mgtamer.com

Jennifer Troia, *Senate Budget and Fiscal Review Committee*
State Capitol, Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
Jennifer.Troia@sen.ca.gov

Evelyn Tseng, *City of Newport Beach*
100 Civic Center Drive, Newport Beach, CA 92660
Phone: (949) 644-3127
etseng@newportbeachca.gov

Brian Uhler, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8328
brian.uhler@lao.ca.gov

David Wellhouse, *David Wellhouse & Associates, Inc.*
3609 Bradshaw Road, Suite 121, Sacramento, CA 95927
Phone: (916) 368-9244
dwa-david@surewest.net

Hasmik Yaghobyan, *County of Los Angeles*
Auditor-Controller's Office, 500 W. Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-9653
hyaghobyan@auditor.lacounty.gov