

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



August 3, 2015

Ms. Evelyn Suess
Department of Finance
Local Government Unit
915 L Street
Sacramento, CA 95814

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

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

Re: **Decision and Amendment to Parameters and Guidelines**
California Public Records Act, 02-TC-10 and 02-TC-51 (14-MR-02)
Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255
Statutes 1992, Chapters 463; Statutes 2000, Chapter 982; and Statutes 2001, Chapter 355
As Modified by Proposition 42, adopted June 3, 2014
California Department of Finance, Requester

Dear Ms. Suess and Ms. Kanemasu:

On July 24, 2015, the Commission on State Mandates adopted the decision and amendment to parameters and guidelines for the above-named program.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Halsey".

Heather Halsey
Executive Director

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES
AMENDMENT FOR:

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

As Modified by:
Proposition 42, Primary Election, June 3, 2014

Filed on January 21, 2015

By Department of Finance, Requester.

Case No.: 02-TC-10 & 02-TC-51
(14-MR-02)

California Public Records Act

DECISION PURSUANT TO
GOVERNMENT CODE SECTION 17500,
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLE 7.

(Adopted July 24, 2015)

(Served August 4, 2015)

DECISION

The Commission on State Mandates (Commission) heard and decided this parameters and guidelines amendment during a regularly scheduled hearing on July 24, 2015. Susan Geanacou and Evelyn Suess appeared on behalf of Department of Finance (Finance).

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., California Code of Regulations, title 2, section 1190 et seq., and related case law.

The Commission adopted the proposed decision and amendment to the parameters and guidelines at the hearing by a vote of 6-0. Member Don Saylor was absent from the meeting.

I. Summary of Mandate Findings

This amendment to the parameters and guidelines is consistent with the Commission's finding that the state's liability pursuant to article XIII B, section 6(a) of the California Constitution for the *California Public Records Act (CPRA)* program ended beginning June 4, 2014, based upon a subsequent change in law.¹ Specifically, Proposition 42, adopted by the voters on June 3, 2014, added paragraph 4 to article XIII B, section 6(a) of the California Constitution which, together with article I, section 3(b), paragraph 7, expressly declare that the activities under Chapter 3.5

¹ Pursuant to Government Code section 17570(i), "[i]f the Commission adopts a new test claim decision that supersedes the previously adopted test claim decision, the Commission shall adopt new parameters and guidelines or amend existing parameters and guidelines or reasonable reimbursement methodology pursuant to sections 17557, 17557.1, and 17557.2."

(commencing with Section 6250 of Division 7 of Title 1 of the Government Code) are not reimbursable state mandates under article XIII B, section 6. The approved activities in *CPRA* are imposed by Government Code provisions within Chapter 3.5, and are therefore within the scope of article I, section 3(b), paragraph 7 and thus, article XIII B, section 6(a), paragraph 4 of the California Constitution. The Commission, therefore, concluded that the *CPRA*, 02-TC-10 and 02-TC-51, program does not constitute a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning June 4, 2014.

II. Procedural History

On May 29, 2015, the Commission adopted the decision for the first hearing and directed staff to schedule the second hearing.² The draft proposed decision³ for the second hearing and draft expedited parameters and guidelines⁴ were issued on May 29, 2015. The revised draft expedited parameters and guidelines⁵ were issued on June 12, 2015 to include the correct set of parameters and guidelines for the program. On June 18, 2015, the State Controller's Office (Controller) submitted comments recommending no changes to the revised draft expedited parameters and guidelines.⁶

III. Commission Findings

The proposed amendment to the parameters and guidelines ends reimbursement for the program beginning June 4, 2014, and makes other clarifying changes in accordance with the Government Code and the Commission's regulations.⁷

Government Code section 17570(f) provides that a request for adoption of a new test claim decision shall "be filed on or before June 30 following a fiscal year in order to establish eligibility for reimbursement or loss of reimbursement for that fiscal year." Finance filed the request on January 29, 2015, establishing eligibility beginning July 1, 2013. However, the effective date of article I, section 3(b), paragraph 7 and article XIII B, section 6(a), paragraph 4 is June 4, 2014, the day after the election at which Proposition 42 was approved.⁸ Therefore, the Commission finds

² Exhibit A, Decision, First Hearing, adopted May 29, 2015.

³ Exhibit B, Second Hearing Draft Proposed Decision issued May 29, 2015.

⁴ Exhibit C, Draft Expedited Amendment to Parameters and Guidelines issued May 29, 2015.

⁵ Exhibit D, Revised Draft Expedited Amendment to Parameters and Guidelines issued June 12, 2015.

⁶ Exhibit E, State Controller's Office Comments on the Revised Draft Expedited Amendment to Parameters and Guidelines filed June 18, 2015.

⁷ California Code of Regulations, title 2, section 1183.7.

⁸ Exhibit F, Text of Proposed Law, section 5.

that the approved activities in the prior test claim decision are no longer reimbursable as of June 4, 2014.⁹

The Commission further finds the amendment to the parameters and guidelines for this program is supported by the findings adopted by the Commission in its new test claim decision.

IV. Conclusion

Based on the foregoing, the Commission hereby adopts the proposed decision and amendment to the parameters and guidelines.

⁹ California Constitution, article II, section 10 [“An initiative statute or referendum approved by a majority of votes thereon takes effect the day after the election unless the measure provides otherwise.”].

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES
AMENDMENT FOR:

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

As Modified by:
Proposition 42, Primary Election, June 3, 2014

Filed on January 21, 2015

By Department of Finance, Requester.

Case No.: 02-TC-10 & 02-TC-51
(14-MR-02)

California Public Records Act

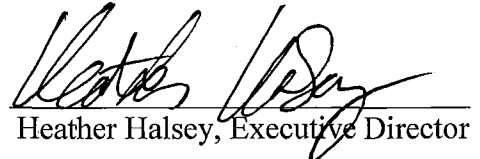
DECISION PURSUANT TO
GOVERNMENT CODE SECTION 17500,
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5, ARTICLE 7.

(Adopted July 24, 2015)

(Served August 3, 2015)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached amended parameters and guidelines on July 24, 2015.


Heather Halsey, Executive Director

Amended: July 24, 2015
Corrected: July 26, 2013
Adopted: April 19, 2013

AMENDMENT TO PARAMETERS AND GUIDELINES

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)

As Modified by:
Proposition 42, General Election, June 3, 2014
California Public Records Act (CPRA)
02-TC-10 and 02-TC-51 (14-MR-02)

Reimbursement for this Program Ends Beginning June 4, 2014

I. SUMMARY OF THE MANDATE

The California Public Records Act (CPRA) provides for 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. The Commission approved this test claim for the following reimbursable activities which impose an incremental increase in the level of service required under prior law:

1. If requested by a person making a public records request for a public record kept in an electronic format, 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)).
2. Within 10 days from receipt of a request for a copy of records, notify the person making the request of the determination regarding whether the records are disclosable and the reasons for the determination. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982)).
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), 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)).
4. 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).)

5. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. 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;
 - b. Describe the information technology and physical location in which the records exist; and
 - c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when:

- The public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;
 - 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
 - The public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).
6. 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).)

On June 3, 2014, voters approved Proposition 42, also known as “California Compliance of Local Agencies with Public Act.”¹ The proposition amended section 6(a) of article XIII B of the California Constitution, adding paragraph 4, to provide “that the Legislature may, but need not, provide a subvention of funds for... Legislative mandates contained in statutes within the scope of paragraph (7) of subdivision (b) of Section 3 of Article I.”²

Proposition 42 also added paragraph 7 to article I, section 3(b) of the California Constitution to include the following language:

In order to ensure public access to the meetings of public bodies and the writings of public officials and agencies...each local agency is hereby required to comply with the California Public Records Act (Chapter 3.5 [commencing with Section 6250] of Division 7 of Title 1 of the Government Code) and the Ralph M. Brown Act (Chapter 9 [commencing with Section 54950] of Part 1 of Division 2 of Title 5 of the Government Code), and with any subsequent statutory enactment amending either act, enacting a successor act, or amending any successor act that contains findings demonstrating that the statutory enactment furthers the purposes of this section.

On January 21, 2015, the Department of Finance (Finance) filed a request for redetermination of the *CPRA* test claim.

On July 24, 2015, the Commission approved Finance’s request for redetermination, and found that Proposition 42 constitutes a subsequent change in law that eliminates the state’s liability for reimbursement under the previously adopted test claim decision, 02-TC-10 and 02-TC-51, beginning June 4, 2014.

II. ELIGIBLE CLAIMANTS

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.

III. PERIOD OF REIMBURSEMENT

Government Code section 17570(f) provides that a request for adoption of a new test claim decision shall “be filed on or before June 30 following a fiscal year in order to establish eligibility for reimbursement or loss of reimbursement for that fiscal year.” Department of Finance filed a request for mandate redetermination on January 29, 2015, establishing eligibility beginning July 1, 2013. However, the effective date of the subsequent change in law which modified the state’s liability, article I, section 3(b), paragraph 7 and article XIII B, section 6(a), paragraph 4, is June 4, 2014, the day after the election at which Proposition 42 was approved.³

¹ Exhibit F, Text of Ballot Measure, Proposition 42, at p. 42.

² Exhibit F, Text of Ballot Measure, Proposition 42, at p. 43.

³ Exhibit F, Text of Proposed Law, section 5.

Therefore, the approved activities in these parameters and guidelines are no longer reimbursable as of June 4, 2014.⁴

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

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency or school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code § 17560(b)).
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the

⁴ California Constitution, article II, section 10 ["An initiative statute or referendum approved by a majority of votes thereon takes effect the day after the election unless the measure provides otherwise."].

reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary, benefit, and associated indirect costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Time study usage is subject to the review and audit conducted by the State Controller's Office.

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

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.)

V. CLAIM PREPARATION AND SUBMISSION

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period

covered by the reimbursement claim and itemize all costs for those services. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

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

5. Travel

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

6. Training

The cost of training each employee to perform the mandated activities is eligible for reimbursement as a one time cost. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, and per diem.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

For local agency claimants:

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect

costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B)).

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

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

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

For school district claimants:

School districts must use the California Department of Education approved indirect cost rate for the year that funds are expended.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5 (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁵ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by

⁵ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees or assessments,; federal funds; and other state funds; any of which fund the cost of the mandated activities, shall be identified and deducted from this claim.

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and
2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

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

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

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On August 4, 2015, I served the:

Decision; and Decision and Amendment to Parameters and Guidelines

Mandate Redetermination Request, 14-MR-02

California Public Records Act (02-TC-10 and 02-TC-51)

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

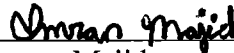
Statutes 1992, Chapters 463; Statutes 2000, Chapter 982; and Statutes 2001, Chapter 355

As Modified by Proposition 42, adopted June 3, 2014

California Department of Finance, Requester

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on August 4, 2015 at Sacramento, California.



Imran Majid

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/8/15

Claim Number: 02-TC-10 & 02-TC-51 (14-MR-02)

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, § 1181.3.)

Paul Abelson, Finance Director, *City of Oakley*
Finance Department, 3231 Main Street, Oakley, CA 94561
Phone: (925) 625-7010
abelson@ci.oakley.ca.us

John Adams, Finance Director, *City of Thousand Oaks*
Finance Department, 2100 Thousand Oaks Blvd., Thousand Oaks, CA 91362
Phone: (805) 449-2200
jadams@toaks.org

Joe Aguilar, Finance Director, *City of Live Oak*
Finance, 9955 Live Oak Blvd, Live Oak, CA 95953
Phone: (530) 695-2112
jaguilar@liveoakcity.org

Ron Ahlers, Finance Director / City Treasurer, *City of Moorpark*
Finance Department, 799 Moorpark Ave. , Moorpark, CA 93021
Phone: (805) 517-6249
RAhlers@MoorparkCA.gov

Douglas Alessio, Administrative Services Director, *City of Livermore*
Finance Department, 1052 South Livermore Avenue, Livermore, CA 94550
Phone: (925) 960-4300
finance@cityoflivermore.net

Amber Alexander, *Department of Finance*
915 L Street, Sacramento, Ca
Phone: (916) 445-0328
Amber.Alexander@dof.ca.gov

Roberta Allen, *County of Plumas*
520 Main Street, Room 205, Quincy, CA 95971
Phone: (530) 283-6246
robertaallen@countyofplumas.com

Tiffany Allen, Treasury Manager, *City of Chula Vista*
Finance Department, 276 Fourth Avenue, Chula Vista, CA 91910
Phone: (619) 691-5250
tallen@chulavistaca.gov

Mark Alvarado, *City of Monrovia*
415 S. Ivy Avenue, Monrovia, CA 91016
Phone: N/A
malvarado@ci.monrovia.ca.us

LeRoy Anderson, *County of Tehama*
444 Oak Street, Room J, Red Bluff, CA 96080
Phone: (530) 527-3474
landerson@tehama.net

Paul Angulo, Auditor-Controller, *County of Riverside*
4080 Lemon Street, 11th Floor, Riverside, CA 92501
Phone: (951) 955-3800
pangulo@co.riverside.ca.us

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

Debra Auker, Administrative Services Director, *City of Emeryville*
Administrative Services, 1333 Park Ave, Emeryville, CA 94608
Phone: (510) 596-4300
finance@ci.emeryville.ca.us

Lisa Bailey, *City of San Marino*
2200 Huntington Dr., San Marino, CA 91108
Phone: N/A
lbailey@cityofsanmarino.org

Harmeet Barkschat, *Mandate Resource Services, LLC*
5325 Elkhorn Blvd. #307, Sacramento, CA 95842
Phone: (916) 727-1350
harmeet@calsdrc.com

Mary Barnhart, Interim Chief Fiscal Officer, *City of Gardena*
Department of Finance, 1700 West 162nd Street, Gardena, CA 90247
Phone: (310) 217-9516
mbarnhart@ci.gardena.ca.us

Robert Barron III, Finance Director, *City of Atherton*
Finance Department, 91 Ashfield Rd, Atherton, CA 94027
Phone: (650) 752-0552
rbarron@ci.atherton.ca.us

Timothy Barry, *County of San Diego*

Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101-2469

Phone: (619) 531-6259

timothy.barry@sdcountry.ca.gov

David Batt, Finance Director, *City of South Pasadena*

Finance Department, 1414 Mission Street, South Pasadena, CA 91030

Phone: (626) 403-7250

dbatt@southpasadenaca.gov

David Baum, Finance Director, *City of San Leandro*

835 East 14th St., San Leandro, CA 94577

Phone: (510) 577-3376

dbaum@sanleandro.org

Deborah Bautista, *County of Tuolumne*

2 South Green St., Sonoma, CA 95370

Phone: (209) 533-5551

dbautista@co.tuolumne.ca.us

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

Mary Bedard, *County of Kern*

1115 Truxtun Avenue, 2nd Floor, Bakersfield, CA 93301

Phone: (805) 868-3599

bedardm@co.kern.ca.us

John Beiers, *County of San Mateo*

Office of the County Counsel, 400 County Center, Redwood City, CA 94063

Phone: (650) 363-4775

jbeiers@smcgov.org

Maria Bemis, *City of Porterville*

291 North Main Street, Porterville, CA 93257

Phone: N/A

mbemis@ci.porterville.ca.us

Paul Benoit, City Administrator, *City of Piedmont*

120 Vista Avenue, Piedmont, CA 94611

Phone: (510) 420-3042

pbenoit@ci.piedmont.ca.us

Richard Benson, Assessor - Recorder - County Clerk, *County of Marin*

3501 Civic Center Drive, Room 208, San Rafael, CA 94903

Phone: (415) 499-7215

rbenson@co.marin.ca.us

Robin Bertagna, *City of Yuba City*

1201 Civic Center Blvd, Yuba City, CA 95993

Phone: N/A

rbertagn@yubacity.net

Angela Bickle, Interim Auditor-Controller, *County of Trinity*
11 Court Street, P.O. Box 1230, Weaverville, CA 96093
Phone: (530) 623-1317
abickle@trinitycounty.org

Heidi Bigall, Director of Admin Services, *City of Tiburon*
Administration, 1505 Tiburon Blvd., Tiburon, CA 94920
Phone: (415) 435-7373
hbigall@townoftiburon.org

Teresa Binkley, Director of Finance, *City of Taft*
Finance Department, 209 E. Kern St. , Taft, CA 93268
Phone: (661) 763-1350
tbinkley@cityoftaft.org

Barbara Bishop, Finance Manager, *City of San Dimas*
Finance Division, 245 East Bonita Avenue, San Dimas, CA 91773
Phone: (909) 394-6220
administration@ci.san-dimas.ca.us

Dalacie Blankenship, Finance Manager, *City of Jackson*
Administration / Finance, 33 Broadway, Sacramento, CA 95818
Phone: (209) 223-1646
dblankenship@ci.jackson.ca.us

Rene Bobadilla, City Manager, *City of Pico Rivera*
Administration, 6615 Passons Boulevard, Pico Rivera, CA 90660
Phone: (562) 801-4379
rbobadilla@pico-rivera.org

Chris Bonvenuto, *Santa Monica Community College District*
1900 Pico Blvd., Santa Monica, CA 90405-1628
Phone: (310) 434-4201
Bonvenuto_chris@smc.edu

Emily Boyd, Finance Director, *City of Crescent City*
Finance Department, 377 J Street, Crescent City, CA 95531
Phone: (707) 464-7483
eboyd@crescentcity.org

Karen Bradley, *City of Fresno*
2600 Fresno St. Rm. 2157, Fresno, CA 93721
Phone: N/A
karen.bradley@fresno.gov

Doug Bradley, Finance Director, *City of Imperial Beach*
Finance Department, 825 Imperial Beach Avenue, Imperial Beach, CA 91932
Phone: (619) 423-8303
dbradley@imperialbeachca.gov

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

Danielle Brandon, Budget Analyst, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
danielle.brandon@dof.ca.gov

David Brandt, City Manager, *City of Cupertino*
10300 Torre Avenue, Cupertino, CA 95014-3202
Phone: 408.777.3212
manager@cupertino.org

Rob Braulik, Town Manager, *City of Ross*
P.O. Box 320, Ross, CA 94957
Phone: (415) 453-1453
rbraulik@townofross.org

Robert Bravo, Finance Director, *City of Port Hueneme*
Finance Department, 250 N. Ventura Road, Port Hueneme, CA 93041
Phone: (805) 986-6524
rbravo@cityofporthueneme.org

John Brewer, Finance Director, *City of Corning*
Finance Department, 794 Third Street, Corning, CA 96021
Phone: (530) 824-7033
jbrewer@coming.org

Daryl Brock, Finance Director, *City of Orland*
Finance Department, P.O. Box 547, Orland, CA 95963
Phone: (530) 865-1602
dbrock@cityoforland.com

Dawn Brooks, *City of Fontana*
8353 Sierra Way, Fontana, CA 92335
Phone: N/A
dbrooks@fontana.org

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

Ken Brown, Acting Director of Administrative Services, *City of Irvine*
One Civic Center Plaza, Irvine, CA 92606
Phone: (949) 724-6255
Kbrown@cityofirvine.org

Daniel Buffalo, Finance Director, *City of Lakeport*
Finance Department, 225 Park Street, Lakeport, CA 95453
Phone: (707) 263-5615
dbuffalo@cityoflakeport.com

Christa Buhagiar, Finance Director, *City of West Covina*
Finance and Administrative Services, 1444 West Garvey Avenue South, West Covina, CA 91790
Phone: (626) 939-8463

Christina.Buhagiar@westcovina.org

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

Jeff Burgh, County of Ventura

County Auditor's Office, 800 S. Victoria Avenue, Ventura, CA 93009-1540

Phone: (805) 654-3152

jeff.burgh@ventura.org

Vanessa Burke, Chief Financial Officer, City of Stockton

425 N. El Dorado St., Stockton, CA 95202

Phone: (209) 937-8460

vanessa.burke@stocktongov.com

Rob Burns, City of Chino

13220 Central Avenue, Chino, CA 91710

Phone: N/A

rbums@cityofchino.org

Regan M Cadelario, City Manager, City of Fortuna

Finance Department, 621 11th Street, Fortuna, CA 95540

Phone: (707) 725-1409

rc@ci.fortuna.ca.us

David Cain, Director of Finance, City of Fountain Valley

10200 Slater Ave, Fountain Valley, CA 92646

Phone: N/A

david.cain@fountainvalley.org

Rebecca Callen, County of Calaveras

891 Mountain Ranch Road, San Andreas, CA 95249

Phone: (209) 754-6343

rcallen@co.calaveras.ca.us

Ronnie Campbell, Finance Director, City of Camarillo

Finance Department, 601 Carmen Drive, Camarillo, CA 93010

Phone: (805) 388-5320

rcampbell@ci.camarillo.ca.us

Robert Campbell, County of Contra Costa

625 Court Street, Room 103, Martinez, CA 94553

Phone: (925) 646-2181

bob.campbell@ac.cccounty.us

Joy Canfield, City of Murrieta

1 Town Square, Murrieta, CA 92562

Phone: N/A

jcanfield@murrieta.org

Lisa Cardella-Presto, *County of Merced*

2222 M Street, Merced, CA 95340

Phone: (209) 385-7511

LCardella-presto@co.merced.ca.us

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

Rebecca Carr, *County of Kings*

1400 West Lacey Blvd, Hanford, CA 93230

Phone: (559) 582-1236

becky.carr@co.kings.ca.us

Daria Carrillo, Finance & Administrative Director, *City of San Anselmo*

Administration & Finance, 525 San Anselmo Ave., San Anselmo, CA 94960

Phone: (415) 258-4678

dcarrillo@townofsananselmo.org

Roger Carroll, Finance Director/Treasurer, *Town of Loomis*

Finance Department, 3665 Taylor Road, Loomis, CA 95650

Phone: (916) 652-1840

rcarroll@loomis.ca.gov

Susan Casey, *City of American Canyon*

4381 Broadway, Suite 201, American Canyon, CA 94503

Phone: (707) 647-4360

scasey@cityofamericancanyon.org

Jack Castro, Director of Finance, *City of Huron*

Finance Department, 36311 Lassen Avenue, PO Box 339, Huron, CA 93234

Phone: (559) 945-3020

findir@cityofhuron.com

Karen Chang, Interim Finance Director, *City of Pittsburg*

Finance Department, 65 Civic Avenue, Pittsburg, CA 94565-3814

Phone: (925) 252-4872

kchang@ci.pittsburg.ca.us

Rolando Charvel, City Comptroller, *City of San Diego*

202 C Street, MS-6A, San Diego, CA 92101

Phone: (619) 236-6060

comptroller@sandiego.gov

Misty Cheng, Interim Finance Director, *City of El Segundo*

350 Main Street, El Segundo, CA 90245-3813

Phone: (310) 524-2315

mcheng@elsegundo.org

Lin-Lin Cheng, *City of Foster City*

610 Foster City Blvd, Foster City, CA 94404

Phone: N/A

lcheng@fostercity.org

Erick Cheung, Director of Finance/Human Resources, *City of Piedmont*
120 Vista Avenue, Piedmont, CA 94611
Phone: (510) 420-3040
echeung@ci.piedmont.ca.us

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

Lawrence Chiu, Director of Finance & Administrative Services, *City of Daly City*
Finance and Administrative Services, 333 90th Street, Daly City, CA 94015
Phone: (650) 991-8049
lchiu@dalycity.org

Doug Chotkevys, City Manager, *City of Dana Point*
Finance Department, 33282 Golden Lantern, Dana Point, CA 92629
Phone: (949) 248-3513
dchotkevys@danapoint.org

Carmen Chu, Assessor-Recorder, *City and County of San Francisco*
1 Dr. Carlton B. Goodlett Place, City Hall, Room 190, San Francisco, CA 94102-4698
Phone: (415) 554-5596
assessor@sfgov.org

Hannah Chung, Finance Director, *City of Tehachapi*
Finance Department, 115 S. Robinson St., Tehachapi, CA 93561
Phone: (661) 822-2200
hchung@tehachapicityhall.com

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

Geoffrey Cobbett, Treasurer, *City of Covina*
Finance Department, 125 E. College Street, Covina, CA 91723
Phone: (626) 384-5506
gcobbett@covinaca.gov

Brian Cochran, Finance Manager, *City of Novato*
75 Rowland Way #200, Novato, CA 94945
Phone: (415) 899-8912
bcochran@novato.org

Russell Cochran Branson, *City of Roseville*
311 Vernon Street, Roseville, CA 95678-2649
Phone: N/A
rbranson@roseville.ca.us

Dennis Coleman, Finance Director/Treasurer, *City of Solana Beach*
Finance Department, City Hall 635 S. HWY 101, Solana Beach, CA 92075
Phone: (858) 720-2431

finance@cosb.org

Shannon Collins, Finance Manager, *City of El Cerrito*
10890 San Pablo Avenue, El Cerrito, CA 94530-2392
Phone: N/A
scollins@ci.el-cerrito.ca.us

Harriet Commons, *City of Fremont*
P.O. Box 5006, Fremont, CA 94537
Phone: N/A
hcommons@fremont.gov

Stephen Conway, *City of Los Gatos*
110 E. Main Street, Los Gatos, CA 95031
Phone: N/A
sconway@losgatosca.gov

Julia Cooper, *City of San Jose*
Finance, 200 East Santa Clara Street, San Jose, CA 95113
Phone: (408) 535-7000
Finance@sanjoseca.gov

Viki Copeland, *City of Hermosa Beach*
1315 Valley Drive, Hermosa Beach, CA 90254
Phone: N/A
vcopeland@hermosabch.org

Drew Corbett, Finance Director, *City of Menlo Park*
Finance Department, 701 Laurel St, Menlo Park, CA 94025
Phone: (650) 330-6640
dcorbett@menlopark.org

Lis Cottrell, Finance Director, *City of Anderson*
Finance Department, 1887 Howard Street, Anderson, CA 96007
Phone: (530) 378-6626
lcottrell@ci.anderson.ca.us

Jeremy Craig, Finance Director, *City of Vacaville*
Finance Department, 650 Merchant Street, Vacaville, CA 95688
Phone: (707) 449-5128
jcraig@cityofvacaville.com

Vicki Crow, Auditor-Controller/Treasurer-Tax Collector, *County of Fresno*
2281 Tulare Street, Room 105, Fresno, CA 93721
Phone: (559) 600-3487
vcrow@co.fresno.ca.us

David Culver, *City of San Mateo*
330 West 20th Avenue, San Mateo, CA 94403-1388
Phone: (650) 522-7100
dculver@cityofsanmateo.org

Gavin Curran, *City of Laguna Beach*
505 Forest Avenue, Laguna Beach, CA 92651
Phone: N/A

gcurran@lagunabeachcity.net

Stefani Daniell, Finance Director, *City of Citrus Hts*
Finance Department, 6237 Fountain Square Dr, Citrus Heights , CA 95621
Phone: (916) 725-2448
sdaniell@citrusheights.net

Joshua Daniels, Attorney, *California School Boards Association*
3251 Beacon Blvd, West Sacramento, CA 95691
Phone: (916) 669-3266
jdaniels@csba.org

Chuck Dantuono, Director of Administrative Services, *City of Highland*
Administrative Services , 27215 Base Line , Highland, CA 92346
Phone: (909) 864-6861
cdantuono@cityofhighland.org

Fran David, City Manager, *City of Hayward*
Finance Department, 777 B Street, Hayward, CA 94541
Phone: (510) 583-4000
citymanager@hayward-ca.gov

William Davis, *County of Mariposa*
Auditor, P.O. Box 729, Mariposa, CA 95338
Phone: (209) 966-7606
wdavis@mariposacounty.org

Daniel Dawson, City Manager, *City of Del Rey Oaks*
Finance Department, 650 Canyon Del Rey Rd, Del Rey Oaks, CA 93940
Phone: (831) 394-8511
ddawson@delreyoaks.org

Dilu DeAlwis, *City of Colton*
125 E. College Street, Covina, CA 91723
Phone: N/A
ddealwis@covinaca.gov

Suzanne Dean, Deputy Finance Director, *City of Ceres*
Finance Department, 2220 Magnolia Street, Ceres, CA 95307
Phone: (209) 538-5757
Suzanne.Dean@ci.ceres.ca.us

Gigi Decavalles-Hughes, Director of Finance, *City of Santa Monica*
Finance, 1717 4th Street, Suite 250, Santa Monica, CA 90401
Phone: (310) 458-8281
gigi.decavalles@smgov.net

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

Brent Dennis, *County of Tuolumne*
1021 Harvard Way, El Dorado Hills, CA 95762
Phone: (916) 614-3237

Bdennis@edhcsd.org

Leticia Dias, Accountant, *City of Ceres*
2720 Second Street, Ceres, CA 95307-3292
Phone: (209) 538-5764
leticia.dias@ci.ceres.ca.us

Tom Dibble, *City of Hanford*
315 North Douty Street, Hanford, CA 93230
Phone: (559) 585-2525
tdibble@ci.hanford.ca.us

Steve Diels, City Treasurer, *City of Redondo Beach*
City Treasurer's Department, 415 Diamond Street, Redondo Beach, CA 90277
Phone: (310) 318-0652
steven.diels@redondo.org

Richard Digre, *City of Union City*
34009 Alvarado-Niles Road, Union City, CA 94587
Phone: N/A
rdigre@ci.union-city.ca.us

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

Richard Doyle, City Attorney, *City of San Jose*
200 E. Santa Clara Street, 16th Floor, San Jose, CA 95113
Phone: (408) 535-1900
richard.doyle@sanjoseca.gov

Randall L. Dunn, City Manager, *City of Colusa*
Finance Department, 425 Webster St. , Colusa, CA 95932
Phone: (530) 458-4740
citymanager@cityofcolusa.com

Cheryl Dyas, *City of Mission Viejo*
200 Civic Center, Mission Viejo, CA 92691
Phone: N/A
cdyas@cityofmissionviejo.org

Jennie Ebejer, *County of Siskiyou*
311 Fourth Street, Room 101, Yreka, CA 96097
Phone: (530) 842-8030
Jebejer@co.siskiyou.ca.us

Richard Eberle, *County of Yuba*
915 8th Street, Suite 105, Marysville, CA 95901
Phone: (530) 749-7810
reberle@co.yuba.ca.us

Kerry Eden, *City of Corona*
400 S. Vicentia Avenue. Suite 320, Corona, CA 92882
Phone: (951) 817-5740

kerry.eden@ci.corona.ca.us

Scott Edwards, *City of Poway*
PO Box 789, Poway, CA 92074
Phone: N/A
sedwards@poway.org

Pamela Ehler, *City of Brentwood*
150 City Park Way, Brentwood, CA 94513
Phone: N/A
pehler@brentwoodca.gov

Bob Elliot, *City of Glendale*
141 North Glendale Ave, Ste. 346, Glendale, CA 91206-4998
Phone: N/A
belliot@ci.glendale.ca.us

Edwin Eng, *State Center Community College District*
1525 East Weldon Avenue, Fresno, CA 93704-6398
Phone: (559) 244-5910
ed.eng@scccd.edu

Kelly Ent, Director of Admin Services, *City of Big Bear Lake*
Finance Department, 39707 Big Bear Blvd, Big Bear Lake, CA 92315
Phone: (909) 866-5831
kent@citybigbearlake.com

Tina Envia, Finance Manager, *City of Waterford*
Finance Department, 101 E Street, Waterford, CA 95386
Phone: (209) 874-2328
finance@cityofwaterford.org

James Erb, *County of San Luis Obispo*
1055 Monterey Street, Room D222, San Luis Obispo, CA 93408
Phone: (805) 781-5040
jerb@co.slo.ca.us

Vic Erganian, Deputy Finance Director, *City of Pasadena*
Finance Department, 100 N. Garfield Ave, Room S348, Pasadena, CA 91109-7215
Phone: (626) 744-4355
verganian@cityofpasadena.net

Eric Erickson, Director of Finance and Human Resources, *City of Mill Valley*
Department of Finance and Human Resources, 26 Corte Madera Avenue, Mill Valley, CA 94941
Phone: (415) 388-4033
finance@cityofmillvalley.org

Steve Erlandson, Finance Director/City Treasurer, *City of Laguna Niguel*
Finance Director/City Treasurer, 30111 Crown Valley Parkway, Laguna Niguel, CA 92677
Phone: (949) 362-4300
serlandson@cityoflagunaniguel.org

Gary Ernst, City Treasurer, *City of Oceanside*
City Treasurer, 300 North Coast Highway, Oceanside, CA 92054

Phone: (760) 435-3553
gernst@ci.oceanside.ca.us

Jennifer Erwin, Assistant Finance Director, *City of Perris*
Finance Department, 101 N. D Street, Perris, CA 92570
Phone: (951) 943-4610
jerwin@cityofperris.org

Paul Espinoza, *City of Alhambra*
111 South First Street, Alhambra, CA 91801
Phone: N/A
pespinoza@cityofalhambra.org

Lori Ann Farrell, Finance Director, *City of Huntington Beach*
2000 Main St., Huntington Beach, CA 92648
Phone: (714) 536-5630
loriann.farrell@surfcity-hb.org

Sandra Featherson, Administrative Services Director, *City of Solvang*
Finance, 1644 Oak Street, Solvang, CA 93463
Phone: (805) 688-5575
sandraf@cityofsolvang.com

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

Matthew Fertal, City Manager, *City of Garden Grove*
Finance Department, 11222 Acacia Parkway, Garden Grove, CA 92840
Phone: (714) 741-5000
CityManager@ci.garden-grove.ca.us

Jimmy Forbis, Finance Director, *City of Monterey*
Finance Department, 735 Pacific Street, Suite A, Monterey, CA 93940
Phone: (831) 646-3940
forbis@monterey.org

Karen Fouch, *County of Lassen*
221 S. Roop Street, Ste 1, Susanville, CA 96130
Phone: (530) 251-8233
kfouch@co.lassen.ca.us

James Francis, *City of Folsom*
50 Natoma Street, Folsom, CA 95630
Phone: N/A
jfrancis@folsom.ca.us

Charles Francis, Administrative Services Director/Treasurer, *City of Sausalito*

Finance, 420 Litho Street, Sausalito, CA 94965
Phone: (415) 289-4105
cfrancis@ci.sausalito.ca.us

Eric Frost, Deputy City Manager, *City of Visalia*
707 West Acequia, Visalia, CA 93291
Phone: (559) 713-4474
efrost@ci.visalia.ca.us

Harold Fujita, *City of Los Angeles*
Department of Recreation and Parks, 211 N. Figueroa Street, 7th Floor, Los Angeles, CA
90012
Phone: (213) 202-3222
harold.fujita@lacity.org

Mary Furey, *City of Saratoga*
13777 Fruitvale Avenue, Saratoga, CA 95070
Phone: N/A
mfurey@saratoga.ca.us

Carolyn Galloway-Cooper, Finance Director, *City of Buellton*
Finance Department, 107 West Highway 246, Buellton, CA 93427
Phone: (805) 688-5177
carolync@cityofbuellton.com

Robert Galvan, Director of Administrative Services, *City of Hollister*
Administrative Services , 375 Fifth Street, Hollister, CA 95023
Phone: (831) 636-4300
robert.galvan@hollister.ca.gov

Jason Garben, Financial Services Manager, *City of Suisun City*
Administrative Services, 701 Civic Center Blvd., Suisun City, CA 94585
Phone: (707) 421-7320
jgarben@suisun.com

Henry Garcia, Interim Finance Director, *City of Cudahy*
Finance Department, 5220 Santa Ana Street, Cudahy, CA 90201
Phone: (323) 733-5143
hgarcia@cityofcudahyca.gov

Marisela Garcia, Finance Director, *City of Riverbank*
Finance Department, 6707 Third Street , Riverbank, CA 95367
Phone: (209) 863-7109
mhgarcia@riverbank.org

Rebecca Garcia, *City of San Bernardino*
300 North , San Bernardino, CA 92418-0001
Phone: (909) 384-7272
garcia_re@sbcity.org

Jeffry Gardner, City Manager & Finance Director, *City of Plymouth*
P.O. Box 429, Plymouth, CA 95669
Phone: (209) 245-6941
jgardner@ci.plymouth.ca.us

George Gascon, District Attorney, *City and County of San Francisco*
850 Bryant Street, Room 322, San Francisco, CA 94103
Phone: (415) 553-1751
robyn.burke@sfgov.org

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

Robert Geis, *County of Santa Barbara*
Auditor-Controller, 105 E Anapamu St, Room 303, Santa Barbara, CA 93101
Phone: (805) 568-2100
geis@co.santa-barbara.ca.us

Gloriette Genereux, Finance Director, *City of Modesto*
Finance Department, 1010 10th Street, P.O. Box 642 Modesto, CA 95353, Modesto, CA 95354
Phone: (209) 577-5371
ggenereux@modestogov.com

Dillon Gibbons, Legislative Representative, *California Special Districts Association*
1112 I Street Bridge, Suite 200, Sacramento, CA 95814
Phone: (916) 442-7887
dillong@csda.net

Laura S. Gill, City Manager, *City of Elk Grove*
Finance Department, 8401 Laguna Palms Way, Elk Grove, CA 95758
Phone: (916) 478-2201
Lgill@elkgrovecity.org

Jeri Gilley, Finance Director, *City of Turlock*
156 S. Broadway, Ste 230, Turlock, CA 95380
Phone: (209) 668-5570
jgilley@turlock.ca.us

Cindy Giraldo, *City of Burbank*
301 E. Olive Avenue, Financial Services Department, Burbank, CA 91502
Phone: N/A
cgiraldo@ci.burbank.ca.us

James Goins, *City of Richmond*
1401 Marina Way South, P.O. Box 4046, Richmond, CA 94804
Phone: N/A
james_goins@ci.richmond.ca.us

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

Donna Goldsmith, Finance Manager, *City of Santee*
Finance Department, 10601 Magnolia Avenue, Building #3, Santee, CA 92071
Phone: (619) 258-4100

dgoldsmith@ci.santee.ca.us

Jose Gomez, Director of Finance and Administrative Services, *City of Santa Fe Springs*
Finance and Administrative Services, 11710 E. Telegraph Road, Santa Fe Springs, CA 90670
Phone: (562) 868-0511
josegomez@santafesprings.org

Jesus Gomez, City Manager, *City of El Monte*
Finance Department, 11333 Valley Blvd, El Monte, CA 91731-3293
Phone: (626) 580-2001
citymanager@elmonteca.gov

Vivian Gong, *City of Dublin*
100 Civic Plaza, Dublin, CA 94568
Phone: N/A
vivian.gong@ci.dublin.ca.us

Adela Gonzalez, City Manager, *City of Soledad*
248 Main St., PO Box 156, Soledad, CA 93960
Phone: (831) 223-5014
adelag@cityofsoledad.com

Joe Gonzalez, *County of San Benito*
440 Fifth Street Room 206, Hollister, CA 95023
Phone: (831) 636-4090
jgonzalez@auditor.co.san-benito.ca.us

Jim Goodwin, City Manager, *City of Live Oak*
9955 Live Oak Blvd., Live Oak, CA 95953
Phone: (530) 695-2112
liveoak@liveoakcity.org

Craig Graves, Finance Director, *City of Baldwin Park*
14403 East Pacific Avenue, Baldwin Park, CA 91706
Phone: N/A
cgraves@baldwinpark.com

Michelle Green, Admin Service Director, *City of Banning*
Administrative Services, 99 E. Ramsey St., Banning, CA 92220
Phone: (951) 922-3105
mgreen@ci.banning.ca.us

Michelle Greene, City Manager, *City of Goleta*
130 Cremona Drive, Suite B, Goleta, CA 93117
Phone: (805) 961-7500
mgreene@cityofgoleta.org

Nancy Greenhalgh, Accounting Specialist, *City of Canyon Lake*
Finance Department, 31516 Railroad Canyon Rd, Canyon Lake, CA 92587
Phone: (951) 244-2955
ngreenhalgh@cityofcanyonlake.com

John Gross, *City of Long Beach*
333 W. Ocean Blvd., 6th Floor, Long Beach, CA 90802
Phone: N/A

john.gross@longbeach.gov

Shelly Gunby, Director of Financial Management, *City of Winters*
Finance, 318 First Street, Winters, CA 95694
Phone: (530) 795-4910
shelly.gunby@cityofwinters.org

Francisco Gutierrez, Finance Director, *City of Santa Ana*
20 Civic Center Plaza, Santa Ana, CA 92701
Phone: (714) 647-5400
fgutierrez@santa-ana.org

Thomas J. Haglund, City Administrator, *City of Gilroy*
Finance Department, 7351 Rosanna Street, Gilroy, CA 95020
Phone: (408) 846-0202
Tom.Haglund@ci.gilroy.ca.us

Amanda Hall, *City of Lynwood*
11330 Bullis Road, Lynwood, CA 90262
Phone: (310) 603-0220
ahall@lynwood.ca.us

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

Anne Haraksin, *City of La Mirada*
13700 La Mirada Blvd., La Mirada, CA 90638
Phone: N/A
aharaksin@cityoflamirada.org

Joe Harn, *County of El Dorado*
360 Fair Lane, Placerville, CA 95667
Phone: (530) 621-5633
joe.ham@edcgov.us

George Harris, *City of Rialto*
150 South Palm ave., Rialto, CA 92376
Phone: N/A
gharris@rialtoca.gov

Emily Harrison, Interim Finance Director, *County of Santa Clara*
70 West Hedding Street, San Jose, CA 95110
Phone: (408) 299-5205
emily.harrison@ceo.sccgov.org

Jenny Haruyama, Director of Finance & Administrative Services, *City of Tracy*
Finance Department, 333 Civic Center Plaza, Tracy, CA 95376
Phone: (209) 831-6800
financedept@ci.tracy.ca.us

Jone Hayes, Administrative Services Director, *City of Healdsburg*
Administrative Services, 401 Grove Street, Healdsburg, CA 95448
Phone: (707) 431-3317

jhayes@ci.healdsburg.ca.us

Jim Heller, City Treasurer, *City of Atwater*
Finance Department, 750 Bellevue Rd, Atwater, CA 95301
Phone: (209) 357-6310
finance@atwater.org

Jennifer Hennessy, *City of Temecula*
41000 Main St., Temecula, CA 92590
Phone: N/A
Jennifer.Hennessy@cityoftemecula.org

Darren Hernandez, *City of Santa Clarita*
23920 Valencia Blvd., Suite 295, Santa Clarita, CA 91355
Phone: N/A
dhernandez@santa-clarita.com

John Herrera, Interim Finance Director, *City of Goleta*
Finance Department, 130 Cremona Drive, Suite B, Goleta, CA 93117
Phone: (805) 961-7500
Jherrera@cityofgoleta.org

Dennis Herrera, City Attorney, *City and County of San Francisco*
Office of the City Attorney, 1 Dr. Carlton B. Goodlett Place, Rm. 234, San Francisco, CA 94102
Phone: (415) 554-4700
brittany.feitelberg@sfgov.org

Robert Hicks, *City of Berkeley*
2180 Milvia Street, Berkeley, CA 94704
Phone: N/A
finance@ci.berkeley.ca.us

Rod Hill, *City of Whittier*
13230 Penn Street, Whittier, CA 90602
Phone: N/A
rhill@cityofwhittier.org

Wally Hill, City Manager, *City of Hemet*
Finance Department, 445 E. Florida Ave, Hemet, CA 92543
Phone: (951) 765-2301
kaguilar@cityofhemet.org

Lorenzo Hines Jr., Assistant City Manager, *City of Pacifica*
170 Santa Maria Avenue, Pacifica, CA 94044
Phone: (650) 738-7409
lhines@ci.pacifica.ca.us

Daphne Hodgson, *City of Seaside*
440 Harcourt Avenue, Seaside, CA 93955
Phone: N/A
dhodgson@ci.seaside.ca.us

S. Rhetta Hogan, Finance Director, *City of Yreka*
Finance Department, 701 Fourth Street, Yreka, CA 96097

Phone: (530) 841-2386
rhetta@ci.yreka.ca.us

Linda Hollinsworth, Finance Director/Treasurer, *City of Hawaiian Gardens*
21815 Pioneer Blvd, Hawaiian Gardens, CA 90716
Phone: (562) 420-2641
lindah@hgcity.org

Victoria Holthaus, Finance Officer, *City of Clearlake*
Finance Department, 7684 1st Avenue, Clear Lake, CA 55319
Phone: (320) 743-3111
administrator@clearlake.ca.us

David Houser, *County of Butte*
25 County Center Drive, Suite 120, Oroville, CA 95965
Phone: (530) 538-7607
dhouser@buttecounty.net

Justyn Howard, Program Budget Manager, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-1546
justyn.howard@dof.ca.gov

Shannon Huang, *City of Arcadia*
240 West Huntington Drive, Arcadia, CA 91007
Phone: N/A
shuang@ci.arcadia.ca.us

Elizabeth Hudson, *City of Danville*
510 La Gonda Way, Danville, CA 94526
Phone: N/A
ehudson@danville.ca.gov

Jamie Hughson, Finance Director/City Treasurer, *City of Clovis*
1033 Fifth St., Clovis, CA 93611
Phone: (559) 324-2130
jamieh@ci.clovis.ca.us

Lewis Humphries, Finance Director, *City of Newman*
Finance Department, 938 Fresno Street, Newman, CA 95360
Phone: (209) 862-3725
lhumphries@cityofnewman.com

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

Cheryl Ide, Associate Finance Budget Analyst, *Department of Finance*
Education Systems Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Cheryl.ide@dof.ca.gov

Julia James, *City of Fullerton*
303 W. Commonwealth Ave., Fullerton, CA 92832

Phone: N/A
julij@ci.fullerton.ca.us

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

Scott Johnson, Assistant City Manager, *City of Oakland*
1 Frank H. Ogawa Plaza, Oakland, CA 94612
Phone: N/A
sjohnson@oaklandnet.com

Rochelle Johnson, Acting Accounting Manager, *City of Wildomar*
Finance Department, 23873 Clinton Keith Rd., Suite 201, Wildomar, CA 92595
Phone: (951) 677-7751
rjohnson@cityofwildomar.org

Toni Jones, Finance Director, *City of Kerman*
Finance Department, 850 S. Madera Avenue, Kerman, CA 93630
Phone: (559) 846-4682
tjones@cityofkerman.org

Onyx Jones, Interim Finance Director, *City of Adelanto*
Finance Department, 11600 Air Expressway, Adelanto, CA 92301
Phone: (760) 246-2300
ojones@ci.adelanto.ca.us

Susan Jones, Finance Manager, *City of Pismo Beach*
Finance, 760 Mattie Road, Pismo Beach, CA 93449
Phone: (805) 773-7012
swjones@pismo-beach.org

Ferlyn Junio, *Nimbus Consulting Group, LLC*
2386 Fair Oaks Boulevard, Suite 104, Sacramento, CA 95825
Phone: (916) 480-9444
fjunio@nimbusconsultinggroup.com

Kim Juran, Finance Director, *City of San Bruno*
Finance Department, 567 El Camino Real, San Bruno, CA 94066
Phone: (650) 616-7080
Finance-Web@sanbruno.ca.gov

Will Kaholokula, *City of Bell Gardens*
7100 S. Garfield Avenue, Bell Gardens, CA 90201
Phone: (562) 806-7700
wkaholokula@bellgardens.org

Harshil Kanakia, Administrative Services Manager, *County of San Mateo*
Controller's Office, 555 County Center, 4th Floor, Redwood City, CA 94063
Phone: (650) 599-1080
hkanakia@smcgov.org

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

Emma Karlen, Finance Director, *City of Milpitas*

Finance Department, 455 East Calaveras Boulevard, Milpitas, CA 95035

Phone: (408) 586-3145

ekarlen@ci.milpitas.ca.gov

Naomi Kelly, City Administrator, *City and County of San Francisco*

City Hall, Room 362, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102

Phone: (415) 554-4851

city.administrator@sfgov.org

Anita Kerezi, *AK & Company*

3531 Kersey Lane, Sacramento, CA 95864

Phone: (916) 972-1666

akcompany@um.att.com

Nancy Kerry, *City of South Lake Tahoe*

1901 Airport Road, South Lake Tahoe, CA 96150

Phone: N/A

nkerry@cityofslt.us

Geoffrey Kiehl, Director of Finance and Treasurer, *City of Palm Springs*

Finance & Treasury, 3200 E. Tahquitz Canyon Way, P.O. Box 2743, Palm Springs, CA 92262

Phone: (760) 323-8229

Geoffrey.Kiehl@palmspringsca.gov

Lauren Klein, *County of Stanislaus*

1010 Tenth Street, Suite 5100, Modesto, CA 95353

Phone: (209) 525-6398

kleinl@stancounty.com

Will Kolbow, Finance Director, *City of Orange*

300 E. Chapman Avenue, Orange, CA 92866-1508

Phone: (714) 744-2234

WKolbow@cityoforange.org

Patty Kong, *City of Mountain View*

P.O. Box 7540, Mountain View, CA 94039-7540

Phone: N/A

patty.kong@mountainview.gov

Cathy Krysyna, Assistant Finance Officer, *City of Pacific Grove*

Finance Department, 300 Forest Ave., Pacific Grove, CA 93950

Phone: (831) 648-3102

ckrysyna@ci.pg.ca.us

Jennifer Kuhn, Deputy, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8332

Jennifer.kuhn@lao.ca.gov

Tina Kundig, *City of Redlands*

P.O. Box 3005, Redlands, CA 92373

Phone: N/A

tkundig@cityofredlands.org

Ana Kwong, *City of Rohnert Park*

Finance, P.O. Box 1489, Rohnert Park, CA 94928

Phone: (707) 585-6722

akwong@rpcity.org

Lauren Lai, Finance Director, *City of Marina*

Finance Department, 211 Hillcrest Ave, Marina, CA 93933

Phone: (831) 884-1274

llai@ci.marina.ca.us

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

Karina Lam, *City of Paramount*

16400 Colorado Avenue, Paramount, CA 90723

Phone: N/A

klam@paramountcity.com

Judy Lancaster, *City of Chino Hills*

14000 City Center Drive, Chino Hills, CA 91709

Phone: N/A

jlancaster@chinohills.org

George Landon, Deputy Superintendent, Admin. Fiscal Support, *Lake Elsinore Unified School District*

545 Chaney Street, Lake Elsinore, CA 92530

Phone: (951) 253-7095

George.Landon@leusd.k12.ca.us

Ramon Lara, City Administrator, *City of Woodlake*

350 N. Valencia Blvd., Woodlake, CA 93286

Phone: (559) 564-8055

rlara@ci.woodlake.ca.us

Israel Lara Jr., City Manager, *City of Parlier*

Administration, 1100 E. Parlier Avenue, Parlier, CA 93648

Phone: (559) 646-3545

ilara@parlier.ca.us

Nancy Lassey, Finance Administrator, *City of Lake Elsinore*

130 South Main Street, Lake Elsinore, CA 92530

Phone: N/A

nlassy@lake-elsinore.org

Tamara Layne, *City of Rancho Cucamonga*

10500 Civic Center Drive, Rancho Cucamonga, CA 91730

Phone: (909) 477-2700

Tamara.Layne@cityofrc.us

Gloria Leon, Admin Services Director, *City of Calistoga*
Administrative Services, 1232 Washington Street, Calistoga, CA 94515
Phone: (707) 942-2802
GLEon@ci.calistoga.ca.us

Grace Leung, *City of Sunnyvale*
Sunnyvale City Hall, 456 W. Olive Ave., Sunnyvale, CA 94086
Phone: (408) 730-7284
gleung@ci.sunnyvale.ca.us

Mark Lewis, City Administrator, *City of Chowchilla*
Finance Department, 130 S. Second Street Civic Center Plaza, Chowchilla, CA 93610
Phone: (559) 665-8615
mlewis@ci.chowchilla.ca.us

Gilbert A. Livas, City Manager, *City of Downey*
11111 Brookshire Ave, Downey, CA 90241
Phone: (562) 904-7284
CityManager@downeyca.org

Rudolph Livingston, Finance Director, *City of Ojai*
PO Box 1570, Ojai, CA 93024
Phone: N/A
livingston@ojaicity.org

Darcy Locken, *County of Modoc*
204 S. Court Street, Alturas, CA 96101
Phone: (530) 233-6204
darcylocken@co.modoc.ca.us

Kenneth Louie, *City of Lawndale*
14717 Burin Avenue, Lawndale, CA 90260
Phone: N/A
klouie@lawndalecity.org

Linda Lowry, City Manager, *City of Pomona*
City Manager's Office, 505 South Garey Ave., Pomona, CA 91766
Phone: (909) 620-2051
linda_lowry@ci.pomona.ca.us

Janet Luzzi, Finance Director, *City of Arcata*
Finance Department, 736 F Street, Arcata, CA 95521
Phone: (707) 822-5951
finance@cityofarcata.org

Gary J. Lysik, Chief Financial Officer, *City of Calabasas*
100 Civic Center Waya, Calabasas, CA 91302
Phone: (818) 224-1600
glysik@cityofcalabasas.com

Van Maddox, *County of Sierra*
211 Nevada Street, 2nd Floor, P.O. Box 425, Downieville, CA 95936
Phone: (530) 289-3273
auttc@sierracounty.ca.gov

Martin Magana, City Manager/Finance Director, *City of Desert Hot Springs*
Finance Department, 65-950 Pierson Blvd, Desert Hot Springs, CA 92240
Phone: (760) 329-6411, Ext.
CityManager@cityofdhs.org

Susan Mahoney, *City of Orinda*
22 Orinda Way, Orinda, CA 94563
Phone: N/A
smahoney@cityoforinda.org

James Makshanoff, City Manager, *City of San Clemente*
100 Avenida Presidio, San Clemente, CA 92672
Phone: N/A
makshanoffJ@san-clemente.org

Debbie Malicoat, Director of Admin Services, *City of Arroyo Grande*
Finance Department, 300 E. Branch Street, Arroyo Grande, CA 93420
Phone: (804) 473-5410
dmalicoat@arroyogrande.org

Suzanne Mallory, *City of Manteca*
1001 W Center Street, Manteca, CA 95337
Phone: N/A
smallory@ci.manteca.ca.us

Eddie Manfro, *City of Westminster*
8200 Westminster Blvd., Westminster, CA 92683
Phone: N/A
emanfro@westminster-ca.gov

Denise Manoogian, *City of Cerritos*
P.O. Box 3130, Cerritos, CA 90703-3130
Phone: N/A
dmanoogian@cerritos.us

Noel Marquis, *City of Beverly Hills*
455 N. Rexford Dr., Beverly Hills, CA 90210
Phone: N/A
nmarquis@beverlyhills.org

Terri Marsh, Finance Director, *City of Signal Hill*
Finance, 2175 Cherry Ave., Signal Hill, CA 90755
Phone: (562) 989-7319
Finance1@cityofsignalhill.org

Thomas Marston, *City of San Gabriel*
425 South Mission Drive, San Gabriel, CA 91776
Phone: N/A
tmarston@sgch.org

Pio Martin, Finance Manager, *City of Firebaugh*
Finance Department, 1133 P Street, Firebaugh, CA 93622
Phone: (559) 659-2043
financedirector@ci.firebaugh.ca.us

Brent Mason, Finance Director, *City of Riverside*
Finance, 3900 Main St, Riverside, CA 92501
Phone: (951) 826-5454
bmason@riversideca.gov

Janice Mateo-Reyes, Finance Manager, *City of Laguna Hills*
Administrative Services Department , 24035 El Toro Rd., Laguna Hills, CA 92653
Phone: (949) 707-2623
jreyes@ci.laguna-hills.ca.us

Hortensia Mato, *City of Newport Beach*
100 Civic Center Drive, Newport Beach, CA 92660
Phone: (949) 644-3000
hmato@newportbeachca.gov

Mike Matsumoto, *City of South Gate*
8650 California Ave, South Gate, CA 90280
Phone: N/A
zcaltitla@pico-rivera.org

Dan Matusiewicz, *City of Newport Beach*
3300 Newport Blvd, Newport Beach, CA 92663
Phone: N/A
danm@newportbeachca.gov

Denise Maxwell, Finance Director, *City of Redding*
Finance Department, 3rd Floor City Hall, 777 Cypress Avenue, Redding, CA 96001
Phone: (530) 225-4079
dmaxwell@ci.redding.ca.us

Charles McBride, *City of Carlsbad*
1635 Faraday Avenue, Carlsbad, CA 92008-7314
Phone: N/A
chuck.mcbride@carlsbadca.gov

Teresa McBroome, Finance Director/City Treasurer, *City of Del Mar*
Finance Department, 1050 Camino Del Mar, Del Mar, CA 92014
Phone: (858) 755-9313
tmcbroome@delmar.ca.us

Kevin McCarthy, Director of Finance, *City of Indian Wells*
Finance Department, 44-950 Eldorado Drive, Indian Wells, CA 92210-7497
Phone: (760) 346-2489
kmccarthy@indianwells.com

Mary McCarthy, Finance Manager, *City of Pleasant Hill*
Finance Division, 100 Gregory Lane, Pleasant Hill, CA 94523
Phone: (925) 671-5231
Mmccarthy@ci.pleasant-hill.ca.us

Michelle McClelland, *County of Alpine*
P.O. Box 266, Markleeville, CA 96120
Phone: (530) 694-2284
mmclelland@alpinecountyca.gov

Sheila McCrory, Interim Finance Director / Treasurer, *City of St. Helena*
Finance, 1480 Main Street, St. Helena, CA 94574
Phone: (707) 968-2751
sheilam@cityofsthelena.org

Maureen McGoldrick, Director, *City of Simi Valley*
Department of Administrative Services , 2929 Tapo Canyon Road, Simi Valley, CA 93063
Phone: (805) 583-6700
mmcgoldrick@simivalley.org

Bridgette McNally, Accounting Manager, *City of Buena Ventura*
Finance and Technology , 501 Poli Street, Ventura, CA 93001
Phone: (805) 654-7812
bmcnally@ci.ventura.ca.us

Kelly McKinnis, Finance Director, *City of Weed*
Finance Department, 550 Main Street, Weed, CA 96094
Phone: (530) 938-5020
mckinnis@ci.weed.ca.us

Larry McLaughlin, City Manager, *City of Sebastopol*
7120 Bodega Avenue, P.O. Box 1776, Sebastopol, CA 95472
Phone: (707) 823-1153
lwmclaughlin@juno.com

Dennis McLean, *City of Rancho Palos Verdes*
30940 Hawthorne Blvd., Rancho Palos Verdes, CA 90275
Phone: N/A
dennism@rpv.com

Rachelle McQuiston, Finance Director, *City of Ridgecrest*
Finance Department, 100 W CALIFORNIA AVE, RIDGECREST, CA 93555
Phone: (760) 499-5020
rmcquiston@ridgecrest-ca.gov

Donald McVey, Director of Finance, *City of Daly City*
Finance Department, 333 90th Street, Daly City, CA 94015
Phone: (650) 991-8127
dmcvey@dalycity.org

Paul Melikian, *City of Reedley*
1717 Ninth Street, Reedley, CA 93654
Phone: (559) 637-4200
paul.melikian@reedley.ca.gov

Joe Mellett, *County of Humboldt*
825 Fifth Street, Room 126, Eureka, CA 95501
Phone: (707) 476-2452
jmellett@co.humboldt.ca.us

Rebecca Mendenhall, *City of San Carlos*
600 Elm Street, P.O. Box 3009, San Carlos, CA 94070-1309
Phone: (650) 802-4205
rmendenhall@cityofsancarlos.org

Michelle Mendoza, *MAXIMUS*
17310 Red Hill Avenue, Suite 340, Irvine, CA 95403
Phone: (949) 440-0845
michellemendoza@maximus.com

Dawn Merchant, *City of Antioch*
P.O. Box 5007, Antioch, CA 94531
Phone: (925) 779-7055
dmerchant@ci.antioch.ca.us

Yazmin Meza, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Yazmin.meza@dof.ca.gov

Joan Michaels Aguilar, *City of Dixon*
600 East A Street, Dixon, CA 95620
Phone: N/A
jmichaelsaguilar@ci.dixon.ca.us

Ron Millard, Interim Finance Director, *City of Vallejo*
Finance Department, 555 Santa Clara Street, 3rd Floor, Vallejo, CA 94590
Phone: (707) 648-4592
lkimura@ci.vallejo.ca.us

Michael Miller, *County of Monterey*
168 W. Alisal Street, 3rd floor, Salinas, CA 93901
Phone: (831) 755-4500
millerm@co.monterey.ca.us

Meredith Miller, Director of SB90 Services, *MAXIMUS*
3130 Kilgore Road, Suite 400, Rancho Cordova, CA 95670
Phone: (972) 490-9990
meredithcmiller@maximus.com

Todd Miller, *County of Madera*
Auditor-Controller, 200 W Fourth Street, 2nd Floor, Madera, CA 93637
Phone: (559) 675-7707
Todd.Miller@co.madera.ca.gov

David Millican, Interim Chief Financial Officer, *City of Oxnard*
300 West Third Street, Suite 302, Oxnard, CA 93030
Phone: (805) 385-7466
Tamara.Reese@ci.oxnard.ca.us

Leyne Milstein, Director of Finance, *City of Sacramento*
915 I Street, 5th Floor, Sacramento, CA 98514
Phone: (916) 808-5845
lmilstein@cityofsacramento.org

Robert Miyashiro, *Education Mandated Cost Network*
1121 L Street, Suite 1060, Sacramento, CA 95814
Phone: (916) 446-7517
robertm@sscal.com

Kevin Mizuno, Finance Director, *City of Clayton*
Finance Department, 600 Heritage Trail, Clayton, CA 94517
Phone: (925) 673-7309
kmizuno@ci.clayton.ca.us

Bruce Moe, *City of Manhattan Beach*
1400 Highland Ave., Manhattan Beach, CA 90266
Phone: N/A
bmoe@citymb.info

Minnie Moreno, *City of Patterson*
1 Plaza Circle, Patterson, CA 95363
Phone: N/A
mmoreno@ci.patterson.ca.us

Debbie Moreno, *City of Anaheim*
200 S. Anaheim Boulevard, Anaheim, CA 92805
Phone: (716) 765-5192
DMoreno@anaheim.net

Russell Morreale, *City of Los Altos*
One North San Antonio Road, Los Altos, CA 94022
Phone: N/A
rmorreale@losaltosca.gov

Russell Morreale, Finance Director, *City of Palos Verdes Estates*
Finance Department, 340 Palos Verdes Dr West, Palos Verdes Estates, CA 90274
Phone: (310) 378-0383
rmorreale@pvestates.org

Cindy Mosser, City Treasurer/Finance Director, *City of San Rafael*
1400 Fifth Avenue, PO Box 151560, San Rafael, CA 94915
Phone: (415) 458-5001
cindy.mosser@cityofsanrafael.org

Brian Muir, *County of Shasta*
1450 Court St., Suite 238, Redding, CA 96001
Phone: (530) 225-5541
bmuir@co.shasta.ca.us

walter Munchheimer, Interim Administrative Services Manager, *City of Marysville*
Administration and Finance Department, 526 C Street, Marysville, CA 95901
Phone: (530) 749-3901
wmunchheimer@marysville.ca.us

Bill Mushallo, Finance Director, *City of Petaluma*
Finance Department, 11 English St., Petaluma, CA 94952
Phone: (707) 778-4352
financeemail@ci.petaluma.ca.us

Renee Nagel, Finance Director, *City of Visalia*
707 W. Acequia Avenue, City Hall West, Visalia, CA 93291
Phone: (559) 713-4375
RNagel@ci.visalia.ca.us

Jameel Naqvi, Analyst, *Legislative Analyst's Office*
Education Section, 925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8331
Jameel.naqvi@lao.ca.gov

Tim Nash, *City of Encinitas*
505 S Vulcan Avenue, Encinitas, CA 92054
Phone: N/A
finmail@encinitasca.gov

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 Neves, Director of Finance/City Treasurer, *City of Lake Forest*
Finance Department, 25550 Commercentre Drive, Lake Forest, CA 92630
Phone: (949) 461-3430
kneves@lakeforestca.gov

Howard Newens, *County of Yolo*
625 Court Street, Room 102, Woodland, CA 95695
Phone: (530) 666-8625
howard.newens@yolocounty.org

Doug Newland, *County of Imperial*
940 Main Street, Ste 108, El Centro, CA 92243
Phone: (760) 482-4556
dougnewland@co.imperial.ca.us

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

Dale Nielsen, Director of Finance/Treasurer, *City of Vista*
Finance Department, 200 Civic Center Drive, Vista, CA 92084
Phone: (760) 726-1340
dnielsen@ci.vista.ca.us

David Noce, Accounting Division Manager, *City of Santa Clara*
1500 Warburton Ave, Santa Clara, CA 95050
Phone: (408) 615-2341
dnoce@santaclaraca.gov

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

Patrick OConnell, *County of Alameda*
1221 Oak Street, Room 249, Oakland, CA 94512
Phone: (510) 272-6565
pat.oconnell@acgov.org

Andy Okoro, City Manager, *City of Norco*
2870 Clark Avenue, Norco, CA 92860
Phone: N/A
aokoro@ci.norco.ca.us

Cathy Orme, Finance Director, *City of Larkspur*
Finance Department, 400 Magnolia Ave, Larkspur, CA 94939
Phone: (415) 927-5019
corme@cityoflarkspur.org

John Ornelas, Interim City Manager, *City of Huntington Park*
, 6550 Miles Avenue, Huntington Park, CA 90255
Phone: (323) 584-6223
scrum@hpca.gov

Odi Ortiz, Assistant City Manager/Finance Director, *City of Livingston*
Administrative Services, 1416 C Street, Livingston, CA 95334
Phone: (209) 394-8041
oortiz@livingstoncity.com

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

Wayne Padilla, Interim Director, *City of San Luis Obispo*
Finance & Information Technology Department, 990 Palm Street, San Luis Obispo, CA 93401
Phone: (805) 781-7125
wpadilla@slocity.org

Simona Padilla-Scholtens, Auditor-Controller, *County of Solano*
675 Texas Street, Suite 2800, Fairfield, CA 94533
Phone: (707) 784-6282
sjpadilla@solanocounty.com

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

Deborah Paolinelli, *County of Tulare*
411 East Kern Ave, Tulare, CA 93274
Phone: N/A
dpaolinelli@co.tulare.ca.us

Susan Paragas, *City of Azusa*
PO Box 1395, Azusa, CA 91702

Phone: N/A
sparagas@ci.azusa.ca.us

Alice Park-Renzie, *County of Alameda*
CAO, 1221 Oak Street, Oakland, CA 94612
Phone: (510) 272-3873
Alice.Park@acgov.org

Stephen Parker, Administrative Services Director, *City of Stanton*
Administrative Services and Finance Department, 7800 Katella Avenue, Stanton, CA 90680
Phone: (714) 379-9222
sparker@ci.stanton.ca.us

Donald Parker, *City of Montclair*
5111 Benito St., Montclair, CA 91763
Phone: N/A
dparker@cityofmontclair.org

Lalo Perez, *City of Palo Alto*
P.O. Box 10250, Palo Alto, CA 94303
Phone: N/A
lalo.perez@cityofpaloalto.org

Diane Perkin, *City of Lakewood*
5050 Clark Avenue, Lakewood, CA 90712
Phone: (562) 866-9771
dperkin@lakewoodcity.org

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

Eva Phelps, *City of San Ramon*
2226 Camino Ramon, San Ramon, CA 94583
Phone: N/A
ephelps@sanramon.ca.gov

Marcus Pimentel, *City of Santa Cruz*
809 Center Street, Rm 101, Santa Cruz, CA 95060
Phone: N/A
dl_Finance@cityofsantacruz.com

Adam Pirrie, *City of Claremont*
207 Harvard Ave, Claremont, CA 91711
Phone: (909) 399-5328
apirrie@ci.claremont.ca.us

Ruth Piyaman, Finance / Accounting Manager, *City of Malibu*
Administrative Services / Finance, 23825 Stuart Ranch Road, Malibu, CA 90265
Phone: (310) 456-2489
RPiyaman@malibucity.org

Bret M. Plumlee, City Manager, *City of Los Alamitos*
3191 Katella Ave., Los Alamitos, CA 90720

Phone: (562) 431-3538 ext.
bplumlee@cityoflosalamos.org

Mike Podegracz, City Manager, *City of Hesperia*
Finance Department, 9700 Seventh Ave, Hesperia, CA 92345
Phone: (760) 947-1025
mpodegracz@cityofhesperia.us

Brian Ponty, *City of Redwood City*
1017 Middlefield Road, Redwood City, CA 94063
Phone: (650) 780-7300
finance@redwoodcity.org

Michael Powers, City Manager, *City of King City*
212 South Vanderhurst Avenue, King City, CA 93930
Phone: 831-386-5925
mpowers@kingcity.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

Matt Pressey, Director, *City of Salinas*
Finance Department, 200 Lincoln Ave., Salinas, CA 93901
Phone: (831) 758-7211
mattp@ci.salinas.ca.us

Tom Prill, Finance Director, *City of San Jacinto*
Finance Department, 595 S. San Jacinto Ave., Building B, San Jacinto, CA 92583
Phone: (951) 487-7340
TPrill@sanjacintoca.us

Cindy Prothro, Finance Director, *City of Barstow*
Finance Department, 220 East Mountain View Street, Barstow, CA 92311
Phone: (760) 255-5115
cprothro@barstowca.org

Tim Przybyla, Finance Director, *City of Madera*
Finance Department, 205 West Fourth Street, Madera, CA 93637
Phone: (559) 661-5454
tprzybyla@cityofmadera.com

Marc Puckett, Assistant Town Manager of Finance & Administration, *Town of Apple Valley*
Finance Department, 14955 Dale Evans Parkway, Apple Valley, CA 92307
Phone: (760) 240-7000
finance@applevalley.org

Raul Purificacion, Finance Manager, *City of La Puente*
Finance Department, 15900 E. Main Street, La Puente, CA 91744
Phone: (626) 855-1500
rpurificacion@lapuente.org

John Quinn, *City of Calexico*

608 Heber Ave., Calexico, CA 92231

Phone: N/A

jquinn@calexico.ca.gov

Frank Quintero, *City of Merced*

678 West 18th Street, Merced, CA 95340

Phone: N/A

quinterof@cityofmerced.org

Yvonne Quiring, *City of Davis*

23 Russell Blvd., Davis, CA 95616

Phone: N/A

yquiring@cityofdavis.org

Sean Rabe, City Manager, *City of Colma*

1198 El Camino Real, Colma, CA 94014

Phone: (650) 997-8318

sean.rabe@colma.ca.gov

Juan Raigoza, Auditor-Controller, *County of San Mateo*

555 County Center, 4th Floor, Redwood City, CA 94063

Phone: (650) 363-4777

jraigoza@smcgov.org

Roberta Raper, Finance Director, *City of Napa*

Finance Department, P.O. Box 660, Napa, CA 94559-0660

Phone: (707) 257-9510

rraper@cityofnapa.org

Roberta Reed, *County of Mono*

P.O. Box 556, Bridgeport, CA 93517

Phone: (760) 932-5490

RReed@mono.ca.gov

Karan Reid, Finance Director, *City of Concord*

1950 Parkside Drive, Concord, CA 94519

Phone: (925) 671-3178

karan.reid@cityofconcord.org

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

Tina Reza, Interim Finance Director, *City of Morgan Hill*

Finance Department, 17575 Peak Ave., Morgan Hill, CA 95037

Phone: (408) 779-7237

Tina.Reza@morgan-hill.ca.gov

Tae G. Rhee, Finance Director, *City of Bellflower*

Finance Department, 16600 Civic Center Dr, Bellflower, CA 90706
Phone: (562) 804-1424
trhee@bellflower.org

Robert Richardson, City Manager, *City of Grass Valley*
Finance Department, 125 East Main Street, Grass Valley, CA 95945
Phone: (530) 274-4312
r.richardson@cityofgrassvalley.com

Rachelle Rickard, City Manager, *City of Atascadero*
Finance Department, 6500 Palma Ave, Atascadero, CA 93422
Phone: (805) 461-7612
rrickard@atascadero.org

Jorge Rifa, City Administrator, *City of Commerce*
Finance Department, 2535 Commerce Way, Commerce, CA 90040
Phone: (323) 722-4805
jorger@ci.commerce.ca.us

Rosa Rios, *City of Delano*
1015 11th Ave., Delano, CA 93216
Phone: N/A
rrios@cityofdelano.org

Nicole Rizzo, Operations Manager, *City of Lancaster*
Finance Department, 44933 N. Fern Avenue, Lancaster, CA 93534
Phone: (661) 723-5893
nrizzo@cityoflancasterca.org

Mark Roberts, *City of National City*
1243 National City Blvd., National City, CA 91950
Phone: N/A
finance@nationalcityca.gov

Laura Rocha, *City of San Marcos*
1 Civic Center Drive, San Marcos, CA 92069
Phone: (760) 744-1050
Lrocha@san-marcos.net

Rob Rockwell, Director of Finance, *City of Indio*
Finance Department, 100 Civic Center Mall, Indio, CA 92201
Phone: (760) 391-4029
rockwell@indio.org

Benjamin Rosenfield, City Controller, *City and County of San Francisco*
1 Dr. Carlton B. Goodlett Place, Room 316, San Francisco, CA 94102
Phone: (415) 554-7500
ben.rosenfield@sfgov.org

Tacy Oneto Rouen, Auditor, *County of Amador*
810 Court Street, Jackson, CA 95642-2131
Phone: (209) 223-6357
trouen@amadorgov.org

Linda Ruffing, City Manager, *City of Fort Bragg*

Finance Department, 416 N Franklin Street, Fort Bragg, CA 94537
Phone: (707) 961-2823
lruffing@fortbragg.com

Cynthia Russell, Chief Financial Officer/City Treasurer, *City of San Juan Capistrano*
Finance Department, 32400 Paseo Adelanto, San Juan Capistrano, CA 92675
Phone: (949) 443-6343
crussell@sanjuancapistrano.org

Joan Ryan, Finance Director, *City of Escondido*
201 N. Broadway, Escondido, CA 92025
Phone: N/A
jryan@ci.escondido.ca.us

Cathy Saderlund, *County of Lake*
255 N. Forbes Street, Lakeport, CA 95453
Phone: (707) 263-2311
cathy.saderlund@lakecountyca.gov

Leticia Salcido, *City of El Centro*
1275 Main Street, El Centro, CA 92243
Phone: N/A
lsalcido@ci.el-centro.ca.us

Marcia Salter, *County of Nevada*
950 Maidu Avenue, Nevada City, CA 95959
Phone: (530) 265-1244
marcia.salter@co.nevada.ca.us

Robert Samario, *City of Santa Barbara*
P.O. Box 1990, Santa Barbara, CA 93102-1990
Phone: (805) 564-5336
BSamario@SantaBarbaraCA.gov

Kathy Samms, *County of Santa Cruz*
701 Ocean Street, Room 340, Santa Cruz, CA 95060
Phone: (831) 454-2440
shf735@co.santa-cruz.ca.us

Tony Sandhu, Interim Finance Director, *City of Capitola*
Finance Department, 480 Capitola Ave, Capitola, CA 95010
Phone: (831) 475-7300
tsandhu@ci.capitola.ca.us

Tracy Sandoval, *County of San Diego*
1600 Pacific Highway, Room 166, San Diego, CA 92101
Phone: (619) 531-5413
tracy.sandoval@sdcounty.ca.gov

Kimberly Sarkovich, Chief Financial Officer, *City of Rocklin*
3970 Rocklin Road, Rocklin, CA 95677
Phone: (916) 625-5020
kim.sarkovich@rocklin.ca.us

Clinton Schaad, *County of Del Norte*

981 H Street, Suite 140, Crescent City , CA 95531
Phone: (707) 464-7202
cschaad@co.del-norte.ca.us

Stuart Schillinger, *City of Brisbane*
50 Park Place, Brisbane, CA 94005-1310
Phone: N/A
schillinger@ci.brisbane.ca.us

Karin Schnaider, Finance Director, *City of Benicia*
Finance Department, 250 East L Street, Benicia, CA 94510
Phone: (707) 746-4225
KSchnaider@ci.benicia.ca.us

Tracy Schulze, *County of Napa*
1195 Third Street, Suite B-10, Napa, CA 94559
Phone: (707) 299-1733
tracy.schulze@countyofnapa.org

Donna Schwartz, City Clerk, *City of Huntington Park*
6550 Miles Avenue, Huntington park, CA 90255-4393
Phone: (323) 584-6231
DSchwartz@hpca.gov

Tami Scott, Administrative Services Director, *Cathedral City*
Administrative Services, 68700 Avenida Lalo Guerrero, Cathedral City, CA 92234
Phone: (760) 770-0356
tscott@cathedralcity.gov

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

Peggy Scroggins, *County of Colusa*
546 Jay Street, Ste 202, Colusa, CA 95932
Phone: (530) 458-0400
pscroggins@countyofcolusa.org

Kelly Sessions, Finance Manager, *City of San Pablo*
Finance Department, 13831 San Pablo Avenue, Building #2, San Pablo, CA 94806
Phone: (510) 215-3021
kellys@sanpabloca.gov

Arnold Shadbehr, Interim City Manager, *City of Hawthorne*
Finance Department, 4455 W 126th St, Hawthorne, CA 90250
Phone: (310) 349-2980
ashadbehr@hawthorneca.gov

Mel Shannon, Finance Director , *City of La Habra*
Finance/Admin. Services, 201 E. La Habra Blvd, La Habra, CA 90633-0337
Phone: (562) 383-4050
mshannon@lahabraca.gov

Amy Shepherd, *County of Inyo*

Auditor-Controller, P.O. Drawer R, Independence, CA 93526
Phone: (760) 878-0343
ashepherd@inyocounty.us

Steve Shields, *Shields Consulting Group, Inc.*
1536 36th Street, Sacramento, CA 95816
Phone: (916) 454-7310
steve@shieldscg.com

Ed Shikada, City Manager, *City of San Jose*
200 E. Santa Clara Street, 16th Floor, San Jose, CA 95113
Phone: (408) 535-8100
ed.shikada@sanjoseca.gov

Wayne Shimabukuro, *County of San Bernardino*
Auditor/Controller-Recorder-Treasurer-Tax Collector, 222 West Hospitality Lane, 4th Floor,
San Bernardino, CA 92415-0018
Phone: (909) 386-8850
wayne.shimabukuro@atc.sbcounty.gov

Donna Silva, Finance Director, *City of Rancho Cordova*
Finance Department, 2729 Prospect Park Drive , Rancho Cordova, CA 95670
Phone: (916) 851-8730
dsilva@cityofranhocordova.org

Lucy Simonson, *County of Mendocino*
501 Low Gap Road, Rm 1080, Ukiah, CA 95482
Phone: (707) 463-4388
simonsol@co.mendocino.ca.us

Andrew Sisk, *County of Placer*
2970 Richardson Drive, Auburn, CA 95603
Phone: (530) 889-4026
asisk@placer.ca.gov

Susan Slayton, Administrative Services Director, *City of Morro Bay*
Administrative Services , 595 Harbor Street, Morro Bay, CA 93442
Phone: (805) 772-6201
sslayton@morro-bay.ca.us

Nelson Smith, *City of Bakersfield*
1600 Truxtun Avenue, Bakersfield, CA 93301
Phone: N/A
nsmith@bakersfieldcity.us

Margarita Solis, City Treasurer, *City of San Fernando*
117 Macneil Street, San Fernando, CA 91340
Phone: (818) 898-1218
msolis@sfcity.org

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

Greg Sparks, City Manager, *City of Eureka*

531 K Street, Eureka, CA 95501

Phone: (707) 441-4144

cityclerk@ci.eureka.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

Cathy Spinella, Finance Manager, *City of Martinez*

Finance Department, 525 Henrietta Street, Martinez, CA 94553

Phone: (925) 372-3579

cspinella@cityofmartinez.org

Kenneth Spray, Finance Director, *City of Millbrae*

621 Magnolia Avenue, Millbrae, CA 94030

Phone: (650) 259-2433

kspray@ci.millbrae.ca.us

Betsy St. John, *City of Palmdale*

38300 Sierra Highway, Suite D, Palmdale, CA 93550

Phone: N/A

bstjohn@cityofpalmdale.org

Susan A. Stanton, City Manager, *City of Greenfield*

Finance Department, 599 El Camino Real, Greenfield, CA 93927

Phone: (831) 674-5591

sstanton@ci.greenfield.ca.us

Robert Stark, *County of Sutter*

463 2nd Street, Suite 117, Yuba City, CA 95991

Phone: (530) 822-7127

rstark@co.sutter.ca.us

Jim Steele, *City of South San Francisco*

P.O. Box 711, South San Francisco, CA 94083

Phone: N/A

jim.steele@ssf.net

Jana Stuard, *City of Norwalk*

P.O. Box 1030, Norwalk, CA 90650

Phone: N/A

jstuard@norwalkca.gov

Leslie Suelter, *City of Coronado*

1825 Strand Way, Coronado, CA 92118

Phone: N/A

lsuelter@coronado.ca.us

Edmund Suen, Finance Director, *City of East Palo Alto*

Finance Department, 2415 University Ave, East Palo Alto, CA 94303

Phone: (650) 853-3122

financedepartment@cityofepa.org

Evelyn Suess, Principal Program Budget Analyst, *Department of Finance*

Claimant Representative

Local Government Unit, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

evelyn.suess@dof.ca.gov

Karen Suiker, City Manager, *City of Trinidad*

409 Trinity Street, PO Box 390, Trinidad, CA 95570

Phone: (707) 677-3876

citymanager@trinidad.ca.gov

Deborah Sultan, Finance Director, *City of Sanger*

Finance, 1700 7th Street, Sanger, CA 93657

Phone: (559) 876-6300

dsultan@ci.sanger.ca.us

David Sundstrom, *County of Sonoma*

585 Fiscal Drive, Room 100, Santa Rosa, CA 95403

Phone: (707) 565-3285

david.sundstrom@sonoma-county.org

Meg Svoboda, *Senate Office of Research*

1020 N Street, Suite 200, Sacramento, CA

Phone: (916) 651-1500

meg.svoboda@sen.ca.gov

Kim Szczurek, Administrative Services Director, *Town of Truckee*

Administrative Services, 10183 Truckee Airport Road, Truckee, CA 96161

Phone: (530) 582-2913

kszczurek@townoftruckee.com

Jesse Takahashi, *City of Campbell*

70 North First Street, Campbell, CA 95008

Phone: N/A

jesset@cityofcampbell.com

Rose Tam, Assistant Accounting Manager, *City of Baldwin Park*

14403 East Pacific Avenue, Baldwin Park, CA 91706

Phone: N/A

rtam@baldwinpark.com

Amy Tang-Paterno, Educational Fiscal Services Consultant, *California Department of Education*

Government Affairs, 1430 N Street, Suite 5602, Sacramento, CA 95814

Phone: (916) 322-6630

ATangPaterno@cde.ca.gov

Jill Taura, *City of Glendora*

116 East Foothill Blvd, Glendora, CA 91741-3380

Phone: N/A

jtaura@ci.glendora.ca.us

Rick Teichert, *City of Moreno Valley*

14177 Frederick Street, Moreno Valley, CA 92552-0805

Phone: N/A
richardt@moval.org

Gina Tharani, Finance Director, *City of Aliso Viejo*
Finance Department, 12 Journey, Suite 100, Aliso Viejo, CA 92656-5335
Phone: (949) 425-2524
financial-services@cityofalisoviejo.com

Lynn Theissen, Finance Director, *City of Chico*
411 Main St., Chico, CA 95927
Phone: (530) 879-7300
lynn.theissen@chicoca.gov

Darlene Thompson, Finance Director / Treasurer, *City of Tulare*
Finance Department, 411 E Kern Ave., Tulare, CA 93274
Phone: (559) 684-4255
dthompson@ci.tulare.ca.us

John Thornberry, Finance Director, *City of Carpinteria*
Finance Department, 5775 Carpinteria Ave, Carpinteria , CA 93013
Phone: (805) 684-5405
johnt@ci.carpinteria.ca.us

James Throop, Finance Director, *City of El Paso De Robles*
Administrative Services, 1000 Spring Street, Paso Robles, CA 93446
Phone: (805) 227-7276
jthroop@prcity.com

Sheryl Thur, *County of Glenn*
516 West Sycamore Street, Willows, CA 95988
Phone: (530) 934-6402
sthur@countyofglenn.net

Cathleen Till, Finance Director, *City of Lemon Grove*
Finance Department, 3232 Main Street, Lemon Grove, CA 91945
Phone: (619) 825-3803
ctill@lemongrove.ca.gov

Donna Timmerman, Financial Manager, *City of Ferndale*
Finance Department, 834 Main Street, Ferndale, CA 95535
Phone: (707) 786-4224
finance@ci.ferndale.ca.us

Thomas Todd, Assistant Program Budget Manager, *Department of Finance*
Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
Thomas.Todd@dof.ca.gov

Jolene Tollenaar, *MGT of America*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 443-411
jolene_tollenaar@mgtamer.com

Eric Tsao, *City of Torrance*
Finance Department, 3031 Torrance Blvd., Torrance, CA 90503

Phone: (310) 618-5850
etsao@TorranceCA.gov

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

Stefanie Turner, Finance Director, *City of Rancho Santa Margarita*
Finance Department, 22112 El Paseo, Rancho Santa Margarita, CA 92688
Phone: (949) 635-1808
sturner@cityofrsm.org

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

Marichi Valle, *San Jose Unified School District*
855 Lenzen Avenue, San Jose, CA 95126
Phone: (408) 535-6141
mvalle@sjusd.org

Julie Valverde, *County of Sacramento*
700 H Street, Room 3650, Sacramento, CA 95814
Phone: (916) 874-7248
valverdej@saccounty.net

James Vanderpool, City Manager, *City of Buena Park*
6650 Beach Boulevard, Buena Park, CA 90622
Phone: N/A
jvanderpool@buenapark.com

Sue Vannucci, *City of Woodland*
300 First Street, Woodland, CA 95695
Phone: N/A
svannucci@cityofwilliams.org

Ruby Vasquez, *County of Colusa*
546 Jay Street, Suite 202, Colusa, CA 95932
Phone: (530) 458-0424
rvasquez@countyofcolusa.com

Ezequiel Vega, Director, *City of Watsonville*
250 Main St., Watsonville, CA 95076
Phone: (831) 768-3450
ezequiel.vega@cityofwatsonville.org

Patty Virto, Finance Manager, *City of Fillmore*
Finance Department, 250 Central Avenue, Fillmore, CA 93015
Phone: (805) 524-3701
pvirto@ci.fillmore.ca.us

Rene Vise, Director of Administrative Services, *City of Santa Maria*
Department of Administrative Services, 110 East Cook Street Room 6, Santa Maria, CA

93454-5190
Phone: (805) 925-0951
rwise@ci.santa-maria.ca.us

Nawel Voelker, Acting Director of Finance (Management Analyst), *City of Belmont*
Finance Department, One Twin Pines Lane, Belmont, CA 94002
Phone: (650) 595-7433
nvoelker@belmont.gov

Mary Jo Walker, *County of Santa Cruz*
701 Ocean Street, Room 100, Santa Cruz, CA 95060-4073
Phone: (831) 454-2500
Aud002@co.santa-cruz.ca.us

Melinda Wall, *City of Lompoc*
P.O. Box 8001, Lompoc, CA 93438-8001
Phone: N/A
m_wall@ci.lompoc.ca.us

Sarah Waller-Bullock, *City of La Mesa*
P.O. Box 937, La Mesa, CA 91944-0937
Phone: N/A
sbullock@ci.la-mesa.ca.us

George Warman Jr., *City of Corte Madera*
P.O. Box 159, Corte Madera, CA 94976-0159
Phone: N/A
gwarman@ci.corte-madera.ca.us

Dave Warren, Director of Finance, *City of Placerville*
Finance Department, 3101 Center Street, Placerville, CA 95667
Phone: (530) 642-5223
dwarren@cityofplacerville.org

Tara Webley, *County of Tulare*
411 East Kern Ave., Tulare, CA 93274
Phone: N/A
twebley@co.tulare.ca.us

Renee Wellhouse, *David Wellhouse & Associates, Inc.*
3609 Bradshaw Road, H-382, Sacramento, CA 95927
Phone: (916) 797-4883
dwa-renee@surewest.net

Kevin Werner, City Administrator, *City of Ripon*
Administrative Staff, 259 N. Wilma Avenue, Ripon, CA 95366
Phone: (209) 599-2108
kwerner@cityofripon.org

David White, *City of Fairfield*
1000 Webster Street, Fairfield, CA 94533
Phone: N/A
dwhite@fairfield.ca.gov

Michael Whitehead, Administrative Services Director & City Treasurer, *City of Rolling*

Hills Estates

Administrative Services, 4045 Palos Verdes Drive North, Rolling Hills Estates, CA 90274

Phone: (310) 377-1577

MikeW@RollingHillsEstatesCA.gov

Gina Will, Finance Director, *City of Paradise*

Finance Department, 5555 Skyway, Paradise, CA 95969

Phone: (530) 872-6291

gwill@townofparadise.com

David Wilson, *City of West Hollywood*

8300 Santa Monica Blvd., West Hollywood, CA 90069

Phone: N/A

dwilson@weho.org

Chris Woidzik, Finance Director, *City of Avalon*

Finance Department, 410 Avalon Canyon Rd., Avalon, CA 90704

Phone: (310) 510-0220

Scampbell@cityofavalon.com

Jeff Woltkamp, *County of San Joaquin*

44 N San Joaquin St. Suite 550, Stockton, CA 95202

Phone: (209) 468-3925

jwoltkamp@sjgov.org

Paul Wood, Director of Finance, *City of Carmel*

Finance Department, P.O. Box CC, Carmel, CA 93921

Phone: (831) 620-2000

pwood@ci.carmel.ca.us

Rita Woodard, *County of Tulare*

County Civic Center, 221 South Mooney Blvd, Room 101-E, Visalia, CA 93291-4593

Phone: (559) 636-5200

rwoodard@co.tulare.ca.us

Susie Woodstock, *City of Newark*

37101 Newark Blvd., Newark, CA 94560

Phone: N/A

susie.woodstock@newark.org

Eric Woolery, *County of Orange*

P.O. Box 567, Santa Ana, CA 92702

Phone: (714) 834-2459

eric.woolery@ac.ocgov.com

Jane Wright, Finance Manager, *City of Ione*

Finance Department, 1 East Main Street, PO Box 398, Ione, CA 95640

Phone: (209) 274-2412

JWright@ione-ca.com

Phil Wright, Director of Administrative Services, *City of West Sacramento*

Finance Division, 1110 West Capitol Avenue, 3rd Floor, West Sacramento, CA 95691

Phone: (916) 617-4575

Philw@cityofwestsacramento.org

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

Curtis Yakimow, Town Manager, *Town of Yucca Valley*

57090 Twentynine Palms Highway, Yucca Valley, CA 92284

Phone: (760) 369-7207

townmanager@yucca-valley.org

Annie Yaung, *City of Monterey Park*

320 West Newmark Avenue, Monterey Park, CA 91754

Phone: N/A

ayaung@montereypark.ca.gov

Carl Yeats, *City of Burlingame*

501 Primrose Rd., Burlingame, CA 94010

Phone: N/A

cyeats@burlingame.org

Bobby Young, *City of Costa Mesa*

77 Fair Drive, Costa Mesa, CA 92626

Phone: N/A

Bobby.Young@costamesaca.gov