



RECEIVED
October 13, 2014
*Commission on
State Mandates*

JOHN CHIANG
California State Controller

October 10, 2014

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Request for Additional Information
Incorrect Reduction Claim (IRC)
Health Fee Elimination, 05-4206-I-03
Education Code section 76355
Statutes 1984, chapter 1, 2nd E.S.; Statutes 1987, chapter 1118
Fiscal Years: 2001-2002 and 2002-2003
Long Beach Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the Commission's October 3, 2014 Request for Additional Information on the above-entitled IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JLS/sk

14647

**STATE CONTROLLER'S OFFICE RESPONSE TO
TO THE COMMISSION ON STATE MANDATES
REQUEST FOR ADDITIONAL INFORMATION
DATED OCTOBER 3, 2014**

Incorrect Reduction Claim (IRC)
Health Fee Elimination, 05-4206-I-08
Education Code section 76355
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118
For Fiscal Year (FY) 2001-02 and FY 2002-03
Long Beach Community College District, Claimant

Table of Contents

<u>Description</u>	<u>Page</u>
SCO Response to District's Comments	
Declaration.....	Tab 1
State Controller's Office Response to Commission's Request for Additional Information....	Tab 2
Documentation Supporting Adjustment to Athletic Insurance Premiums.....	Tab 3

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850
3 Sacramento, CA 94250
4 Telephone No.: (916) 445-6854

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

8
9 **INCORRECT REDUCTION CLAIM ON:**

No.: CSM 05-4206-I-3

10 *Health Fee Elimination Program*

AFFIDAVIT OF BUREAU CHIEF

11 Education Code section 76355
12 Statutes 1984, chapter 1, 2nd E.S.;
13 Statutes 1987, chapter 1118

14 Long Beach Community College District,
Claimant

15 I, Jim L. Spano, make the following declarations:

- 16 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18
17 years.
- 18 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
19 Before that, I was employed as an audit manager for two years and three months.
- 20 3) I am a California Certified Public Accountant.
- 21 4) I reviewed the work performed by the SCO auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by Long Beach
23 Community College District or retained at our place of business.
- 24 6) The records include claims for reimbursement, and attached supporting documentation,
25 explanatory letters, or other documents relating to the above-entitled Incorrect
Reduction Claim.

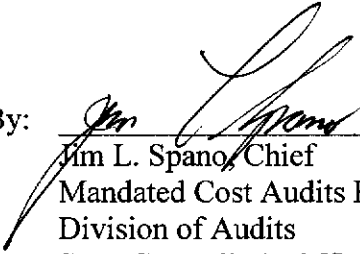
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

7) A field audit was performed of claims filed by Long Beach Community College District for fiscal year (FY) 2001-02 and FY 2002-03.

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

Date: October 10, 2014

OFFICE OF THE STATE CONTROLLER

By: 

Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 2

**STATE CONTROLLER'S OFFICE RESPONSE TO
TO THE COMMISSION ON STATE MANDATES
REQUEST FOR ADDITIONAL INFORMATION
DATED OCTOBER 3, 2014**

Incorrect Reduction Claim (IRC)
Health Fee Elimination, 05-4206-I-08
Education Code section 76355
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118
For Fiscal Year (FY) 2001-02 and FY 2002-03
Long Beach Community College District, Claimant

SUMMARY

The following is the State Controller's Office's (SCO) response to the Commission's October 3, 2014 Request for Additional information relative to the above-entitled IRC.

I. Request for Additional Information

Commission's Request

Commission staff requests additional information and evidence from the Controller's Office regarding Finding 1 of the audit for the above entitled matter. Specifically, the audit identifies a reduction totaling \$11,869 for fiscal years 2001-2002 and 2002-2003 for athletic insurance premiums that were not provided for in the parameters and guidelines. In comments on the draft proposed decision, the claimant disputes this finding, and asserts that the Controller has not "described how the disallowance was calculated" and that "only the Controller has the documentary support to show how these costs were reallocated".

The evidence in the record does not support this audit finding and the Commission therefore requests additional information regarding the evidentiary basis for this reduction. Commission staff requests that the Controller provide a response to these questions posed above on or before **October 20, 2014**.

SCO's Comments

Our audit report identifies unallowable costs totaling \$11,869 for insurance premiums paid by the district for athletic insurance (\$5,857 for FY 2001-02 and \$6,012 for FY 2002-03).

To determine how insurance premiums were divided, we contacted Marie Rosa Martinelli, Vice-President of Student Insurance Company. Student Insurance Company provided student health insurance coverage to the district during the audit period. In an email dated September 13, 2004, Ms. Martinelli provided information showing how the district's insurance premiums were applied for FY 2001-02 and FY 2002-03. Based on this information, we prepared a worksheet titled "Audit Review of Student Insurance Costs" showing the difference between the claimed and audited amounts for "Basic Student Coverage." The audit finding is the difference between the claimed amounts of \$56,276 and \$57,964, and the audited amounts of \$50,419 and \$51,952 for FY 2001-02 and FY 2002-03 respectively. The audited amounts are based on the information provided by Ms. Martinelli.

This response includes our summary of a discussion held with district representatives on September 24, 2004, when we discussed the audit finding for athletic insurance. We provided a copy of the adjustment schedule to the district during the audit, that detailed the audit adjustment. We informed the district that the actual student insurance information was obtained from Maria Martinelli. Documentation supporting our audit finding is attached (**Tab 3**).

C. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on October 10, 2014, at Sacramento, California, by:



Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 3

Oct 10/14

Close



From: Marie Martinelli [SMTP:marie@studentinsuranceagency.com]

To: jchan@sco.ca.gov

Cc:

Subject: Long Beach

Sent: 9/13/04 1:39 PM

Importance: Normal

Dear Janny, Please forgive the delay, but this job is so tedious to do that I really need Gaby's help to get me through. Hope this helps; let me know if I can be of further assistance.

Sincerely,

Marie Rosa Martinelli
(310) 826-5688

Outgoing mail is certified Virus Free.
Checked by AVG anti-virus system (<http://www.grisoft.com>).
Version: 6.0.760 / Virus Database: 509 - Release Date: 9/10/2004

Doc1.doc

2001-2002 SF
Oct 10/3/17

2001-2002

TOTAL PREMIUM	\$84,414
(*) TOTAL PREMIUM FOR SUMMER AND REGULAR STUDENTS	\$50,419
TOTAL SUMMER AND REGULAR STUDENTS (33,896)	(EC STUDENT \$1.49)
TOTAL CLASS I SPORTS PREMIUM	\$14,156
TOTAL CLASS I SPORTS PLAYERS (each Class I Sport Players \$140.20)	140
TOTAL CLASS II SPORTS PREMIUM (each Class II Sport Players \$85.14)	\$19,838
TOTAL CLASS II SPORTS PLAYERS	240

2002-2003

TOTAL PREMIUM	\$87,946
(*) TOTAL PREMIUM FOR SUMMER AND REGULAR STUDENTS	\$51,952
TOTAL SUMMER AND REGULAR STUDENTS (34,661)	(EC STUDENT \$1.50)
TOTAL CLASS I SPORTS PREMIUM	\$16,263
TOTAL CLASS I SPORTS PLAYERS (each Class I Sport Players \$140.20)	116
TOTAL CLASS II SPORTS PREMIUM (each Class II Sport Players \$85.14)	\$18,731
TOTAL CLASS II SPORTS PLAYERS	220

to 5/17

To: Student 31 11

STUDENT INSURANCE - ALL FORMS
Athletic & Football Coverage
University Accident & Health Insurance
College Accident & Health Insurance
Church Groups & Associations
Recreation & Club Insurance

William F. Hooper, President

STUDENT INSURANCE

Lic. No. 0386216

Established 1950

www.studentinsuranceagency.com

E-mail: SiLegal@studentinsuranceagency.com

TEL (310) 826-5688

FAX (310) 826-1601

11661 San Vicente Boulevard, Suite 200, Los Angeles, California 90049-5103

PROPOSED CERTIFICATE OF INSURANCE BINDER: 2001-2002

INSURED: LONG BEACH CITY COLLEGE
4904 East Carson Street
Long Beach, CA 90808

CONTACT: John R. Fylpaa, Ed.D.
Dean of Student Affairs
(562) 938-4155

BASIC COVERAGE: 1 Year Incurring Period
COMPANY: Blue Cross - Plan B
TYPE/COVERAGE: Students/Intercollegiate Athletes
PREMIUM: \$84,414.00

POLICY NO.
EFFECTIVE DATE:
8/1/01 - 8/1/02

SUPER CATASTROPHIC COVERAGE: Intercollegiate Athletes
COMPANY: AIG
COVERAGE LIMITS: \$1,000,000.00
EFFECTIVE DATE: 8/01/10-8/1/02

POLICY NO.
DEDUCTIBLE: \$25,000.00
PREMIUM: \$3,010.00

*** CATASTROPHIC COVERAGE:** Students Only
COMPANY: AIG
COVERAGE LIMITS: \$1,000,000.00
EFFECTIVE DATE: 8/01/01-8/01/02

POLICY NO.
DEDUCTIBLE: \$50,000.00
*** PREMIUM:** \$1,250.00

BASIC COVERAGE LIMITS

Per Accident Deductibles	\$ 50.00	Students
	\$100.00	Class I Athletes
	\$ 50.00	Class II Athletes
Co-Insurance Percentage	100%	PPO
	60%	Non-PPO
Per Accident Maximum	\$25,000.00	Athletes
	\$50,000.00	Students
	\$ 500.00	Emergency Illness Benefit
	\$ 1,000.00	Official Visitors
	\$ 1,000.00	Dental Maximum
	\$ 1,000.00	Prosthetic Devices
	\$ 2,000.00	Rental Durable Medical Equipment
	\$25,000.00	Expanded Medical/Intercollegiate Athletes
AD&D Benefits	Loss of Life	\$1,500.00
	Dismemberment	(Single: \$1,000.00/Double: \$5,000.00)

BLUE CROSS CLASS I SPORTS: Football, Gymnastics, Skiing (snow), Soccer, Surfing and Wrestling

Physical Therapy: Limited to 24 visits per calendar year per injury; additional visits available if approved by Blue Cross.

NON-PPO: Benefit will not exceed \$25.00 per visit.

Non-Duplication of Benefits Exercised on **ALL CLAIMS.**

THIS IS A BRIEF DESCRIPTION OF BENEFITS. THE MASTER POLICY CONTAINS COMPLETE DETAILS OF THE PROVISIONS, LIMITATIONS, EXCLUSIONS AND WILL PREVAIL AT ALL TIMES.

31 San Vicente Blvd., Suite 200
Los Angeles, CA 90049
(310) 826-5688
(310) 826-1601 Fax

University Accident & Health Insurance
College Accident & Health Insurance
Church Groups & Associations
Recreation & Club Insurance
International Student Insurance
Lic No. 0386216

4330 Auburn Blvd., Suite 1600
Sacramento, CA 95841
(916) 971-2420
(310) 826-1601 Fax

AG 10/17

www.studentinsuranceagency.com



Since 1950

E-mail: SiLegal@studentinsuranceagency.com

CERTIFICATE OF INSURANCE BINDER: 2002-2003

INSURED: LONG BEACH CITY COLLEGE
4901 East Carson Street
Long Beach, CA 90808

CONTACT: John R. Fylpaa
Dean of Student Affairs
(562) 938-4155

BASIC COVERAGE: 1 Year Incurring Period
COMPANY: Blue Cross - Plan B
TYPE/COVERAGE: Students/Intercollegiate Athletes
PREMIUM: **\$86,946.00** *3/4/03*

POLICY NO. TBD
EFFECTIVE DATE:
8/01/02-8/01/03

GROUP #
1157 RA
Blue Cross

SUPER CATASTROPHIC COVERAGE: Intercollegiate Athletes
COMPANY: AIG
COVERAGE LIMITS: \$1,000,000.00
EFFECTIVE DATE: 8/01/02-8/01/03

POLICY NO. TBD
DEDUCTIBLE: \$25,000.00
PREMIUM: **\$3,462.00** *3/4/03*

*** CATASTROPHIC COVERAGE:** Students Only
COMPANY: PENDING
COVERAGE LIMITS: \$1,000,000.00
EFFECTIVE DATES: 8/01/02-8/01/03

POLICY NO. TBD
DEDUCTIBLE \$50,000.00
*** PREMIUM: \$1,438.00** *3/4/03*

BASIC COVERAGE LIMITS

Per Accident Deductibles \$ 50.00
\$100.00
\$ 50.00
Co-Insurance Percentage 100%
60%
Per Accident Maximum \$25,000.00
\$50,000.00
\$ 500.00
\$ 1,000.00
\$ 1,000.00
\$ 1,000.00
\$ 2,000.00
\$25,000.00

Students
Class I Athletes
Class II Athletes
PPO
Non-PPO
Athletes
Students
Emergency Illness Benefit
Official Visitors
Dental Maximum
Prosthetic Devices
Rental Durable Medical Equipment
Expanded Medical/Intercollegiate Athletes

AD&D Benefits Loss of Life \$1,500.00
Dismemberment (Single: \$1,000.00/Double: \$5,000.00)

BLUE CROSS CLASS I SPORTS: Football, Gymnastics, Skiing (snow), Soccer, Surfing and Wrestling
Physical Therapy: Limited to 24 visits per calendar year per injury; additional visits available if approved by Blue Cross.

NON-PPO: Benefit will not exceed \$25.00 per visit.
Non-Duplication of Benefits Exercised on **ALL CLAIMS.**

THIS IS A BRIEF DESCRIPTION OF BENEFITS. THE MASTER POLICY CONTAINS COMPLETE DETAILS OF THE PROVISIONS, LIMITATIONS, EXCLUSIONS AND WILL PREVAIL AT ALL TIMES.

Long Beach Community College District
 Health Fee Elimination Program
 Audit Review of Student Insurance Costs
 July 1, 2001 through June 30, 2003
 C05-MCC-0001

at 10/1/03

Fiscal Year 2001-02

Fiscal Year 2002-03

Per Claim	Basic	Cat	Total
Basic			\$ 84,414
catastrophic			3,010
catastrophic			1,250
Total			\$ 88,674

Per Claim	Basic	Cat	Total
Basic			\$ 86,946
catastrophic			3,482
catastrophic			1,438
Total			\$ 91,846

Per Actual Student Insurance Coverage			
			Total
Basic coverage			
Student			\$ 50,419
Class I athletes			14,156
Class II athletes			19,839
Subtotal			\$ 84,414
Catastrophic coverage			
Student			\$ 1,250
intercollegiate athletes			3,010
Subtotal			\$ 4,260
Total insurance			\$ 88,674

Per Actual Student Insurance Coverage			
			Total
Basic coverage			
Student			\$ 51,952
Class I athletes			16,263
Class II athletes			18,731
Subtotal			\$ 86,946
Catastrophic coverage			
Student			\$ 1,438
intercollegiate athletes			3,482
Subtotal			\$ 4,900
Total insurance			\$ 91,846

Per Claim			
			Total
Basic coverage			
Student			\$ 56,276
Catastrophic coverage			
Student			1,250
Total student coverage			\$ 57,526

Per Claim			
			Total
Basic coverage			
Student			\$ 57,964
Catastrophic coverage			
Student			1,438
Total insurance			\$ 59,402

Per Audit			
			Total
Basic coverage			
Student			\$ 50,419
Catastrophic coverage			
Student			1,250
Total student coverage			\$ 51,669

Per Audit			
			Total
Basic coverage			
Student			\$ 51,952
Catastrophic coverage			
Student			1,438
Total insurance			\$ 53,390

Unallowable Costs			
			Total
Basic coverage			
Student			(5,857)
Subtotal			\$ (5,857)
Catastrophic coverage			
Student			-
Subtotal			\$ -
Total overclaimed			\$ (5,857)

Unallowable Costs			
			Total
Basic coverage			
Student			(6,012)
Subtotal			\$ (6,012)
Catastrophic coverage			
Student			-
Subtotal			\$ -
Total athletic coverage			\$ (6,012)

Purpose
 To review the student insurance costs claimed for the audit period

- Source**
1. FY 2001/02 and FY 2002/03 Health Fee Elimination Program claims
 2. Actual insurance coverage from Marie Rosa Martinelli, Student Insurance (310) 626-5688
 3. Certificate of Insurance Binder - FY 2001/02 & FY 2002/03.

- Scope**
1. Summarized the total student insurance claimed for the audit period
 2. Summarized the actual student coverage based on the additional information provided by the insurance company
 3. Compared the claimed amount with the audited amount

Conclusion
 The district overstated the student insurance costs:

FY 2001/02	\$ (5,857)
FY 2002/03	(6,012)
\$	(11,869)

3/3/03

W/P Section 10 Page 1
Prepared by JC Date 8/24/04
Reviewed by JA Date 10/2/04

LONG BEACH COMMUNITY COLLEGE DISTRICT
Health Fee Elimination Program
Record of Contacts
July 1, 2001 through June 30, 2003
C05-MCC-0001

DATE: August 24, 2004

AUDITOR: Janny Chan

AGENCY CONTACT: Marie Rosa Martinelli, Vice President
Student Insurance Co.

AGENCY PHONE#: (310) 826-5688
FAX (310) 826-1601

DISCUSSED THE FOLLOWING ITEMS:

E-mailed her for the detailed computation of the student premium for Long Beach
CCD- student insurance

LONG BEACH COMMUNITY COLLEGE DISTRICT
HEALTH FEE ELIMINATION PROGRAM

09/24/04 **PRE-EXIT CONFERENCE** - Discussed w/ Jennifer Bartz
July 1, 2001 through June 30, 2003
C05-MCC-0001

-
4. Health Services – disallowed the costs pertaining to services not available in FY 86/87.

FY 2001/02 \$(11,690)
2002/03 (~~7,208~~) ²⁶
revised (6,026)

5. Health Fees – pending additional inf. From Toni Dubois, Financial Aid . Our preliminary review disclosed that the district under-reported the health fee could have been collected. Will e-mail Jennifer the adjustment schedule next week.

Comments

1. Salaries – Jennifer is aware of the inconsistency timekeeping records.
2. Services & Supplies –

Duplicated claiming - \$(2,625) and \$(3,400)
9/23/04 discussed with Cindy Baker, supervisor of Fiscal Operations, she agreed with the finding.

Student insurance - \$(5,857) and \$(6,012)

Told Jennifer, the actual student insurance information is provided by Maria of Student Insurance Co.

3. Health Services ^(6,026) \$(11,690) & ~~\$(7,208)~~

Adjustment is based on the 86/87 catalog, 1991 semester report and statistical reports. Unallowable percentages are computed by dividing the unallowable services (total of visits) over the total visits. The percentages then applied to the total audited direct costs.

4. Indirect costs ^(73,326) \$76,383 & ~~\$(73,533)~~

Based on our re-calculated indirect cost rates, we computed the adjustment

5. Health Fees

Schedule of the adjustment will e-mail Jennifer next week.

Chan, Janny

10/1/04
J. Uba
Art 10/3/04

From: Chan, Janny
Sent: Wednesday, September 29, 2004 7:32 AM
To: 'jbartz@lbcc.edu'
Cc: Luna, Art
Subject: Recap of our 9/24 meeting

Area discussed:

1. Salary/benefits - no variance was noted
Recommendation - better timekeeping records.

2. Services/Supplies

Duplicated claiming \$(2,625) Family Services of LB
(3,400) Dr. Uba

(discussed with Cindy Baker, Fiscal operations, in our previous meeting
and she agreed with the overclaimed amount)

Student insurance - overclaimed

FY 2001/02 \$(5,867)
2002/03 (6,012)

Copy of the adjustment schedule is provided to the district.

3. Indirect costs - overclaimed

FY 2001/02 \$(76,383)
2002/03 (73,533)

Copy of the audited indirect cost rate schedule is provided to the district.

4. Health Services - unallowable costs pertaining to services not available in FY 86/87

FY 2001/02 \$(11,690)
2002/03 (7,260)

5. Health Fees - pending additional inf. from Toni Dubois, Financial Aid. Our preliminary review disclosed that the district under-reported the health fee that could have been collected.

6. Management letter - district is requested to type the letter in the district letterhead and bring it to the exit conference

310
To collect
Oct 10/18/04

LONG BEACH COMMUNITY COLLEGE DISTRICT

Health Fee Elimination Program
2nd exit - October 14, 2004
July 1, 2001 through June 30, 2003
C05-MCC-0001

ic/11 10/15/04

PURPOSE

To document the issues discussed in this second meeting (The first exit was held on October 8, 2004).

SOURCE

See sign-in sheet for the district and SCO personnel.

SCOPE

1. Documented the discussion regarding the audit findings
2. Revised the audit adjustments

— Jennifer Bantz, MC Specialist
Toni DuBois, Dean, Financial Aid
John, Dean, Physical Ed/Ath.
Caroline Yousef, Six Ten & Assoc.
Joanne Tyler, Coordinator Student
Health & Psych. Services

DISCUSSION

1. Unallowable health services

Physical examination costs of athletes - the district provided additional information to show that the examination is provided to all students. The audit finding will be deleted.

Glucose and cholesterol testing - the district provided additional information to show that the supplies were funded by the Foundation grant, and the services were provided by volunteers. The audit finding will be deleted.

Pregnancy test- the district did not provided other documents to show that the test was offered also in FY 86/87. The audit finding is unchanged.

2. Unallowable services and supplies

Athletic insurance costs- the district could only provide their own calculation of the distribution method between student and athletes. We will apply the information from the Student Insurance co. The audit finding is unchanged.

Other services /supplies - the district agreed with the finding. The audit finding is Unchanged.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On October 14, 2014, I served the:

SCO's Response to Commissions Request for Additional Information

Health.Fee Elimination, 05-4206-I-03

Education Code Section 76355

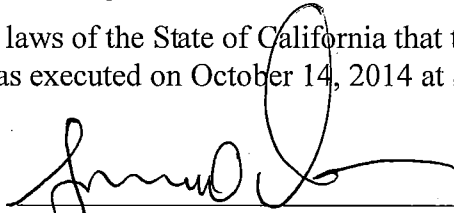
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118

Fiscal Years 2001-2002 and 2002-2003

Long Beach Community College District, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 14, 2014 at Sacramento, California.



Lorenzo Duran

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 8/18/14

Claim Number: 05-4206-I-03

Matter: Health Fee Elimination

Claimant: Long Beach Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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

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

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

susan.geanacou@dof.ca.gov

Ed Hanson, *Department of Finance*

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

Phone: (916) 445-0328

ed.hanson@dof.ca.gov

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

Matt Jones, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
matt.jones@csm.ca.gov

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

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

Kathleen Lynch, *Department of Finance (A-15)*
915 L Street, Suite 1280, 17th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
kathleen.lynch@dof.ca.gov

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

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

Andy Nichols, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

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

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

Robert Rapoza, *Internal Audit Manager, Long Beach Community College District*
4901 East Carson Street, Long Beach, CA 90808
Phone: (562) 938-4698
brapoza@lbcc.edu

Sandra Reynolds, *Reynolds Consulting Group, Inc.*

P.O. Box 894059, Temecula, CA 92589

Phone: (951) 303-3034

sandrareynolds_30@msn.com

Kathy Rios, *State Controller's Office*

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

Phone: (916) 324-5919

krios@sco.ca.gov

Nicolas Schweizer, *Department of Finance*

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

Phone: (916) 445-0328

nicolas.schweizer@dof.ca.gov

David Scribner, *Max8550*

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

Phone: (916) 852-8970

dscribner@max8550.com

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

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

Phone: (916) 323-5849

jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*

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

Phone: (916) 324-0254

DSpeciale@sco.ca.gov