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April 24, 2015  
Commission on  
State Mandates

**BETTY T. YEE**  
California State Controller

April 24, 2015

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

**Re: Draft Proposed Decision**

Incorrect Reduction Claim (IRC)

*Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-10*

Government Code Sections 3540 – 3549.9

Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213

Fiscal Years 1999-2000, 2000-2001, and 2001-2002

Foothill-De Anza Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our response to the Commission's draft proposed decision dated April 3, 2015, for the above IRC.

The audit identified \$256,612 in unallowable costs. The Commission recommends that the SCO reinstate \$35,755 in salaries and benefits to the Foothill-De Anza Community College District. The related indirect cost on the \$35,755 is \$5,816. We reviewed the Commission's draft proposed decision and related documentation the district provided in its IRC. Based on this information and upon further analysis, we support the reinstatement of \$30,290 in salaries and benefits. The related indirect cost on the \$30,290 is \$4,948. However, we do not believe that the district has provided documentation supporting the reinstatement of the remaining \$5,465 in salaries and benefits. The related indirect cost on the \$5,465 is \$868.

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

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636  
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907  
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE COMMISSION DRAFT PROPOSED DECISION DATED APRIL 3, 2015  
RELATED TO AN INCORRECT REDUCTION CLAIM (IRC) BY  
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Collective Bargaining and  
Collective Bargaining Agreement Disclosure Program**

**Table of Contents**

<b><u>Description</u></b>	<b><u>Page</u></b>
<b>State Controller's Office (SCO) Response to Commission's Draft Proposed Decision</b>	
SCO Declaration .....	Tab 1
SCO Analysis.....	Tab 2
SCO Supporting Schedule - Fiscal Year (FY) 1999-2000 Summary of Unallowable Costs for Management and Confidential Assistants for Component G3 – Cost of Negotiations...	Tab 3
SCO Supporting Schedule - FY 2000-01 Summary of Unallowable Costs for Management and Confidential Assistants for Component G3 – Cost of Negotiations .....	Tab 4
SCO Supporting Schedule - FY 2001-02 Summary of Unallowable Costs for Management and Confidential Assistants for Component G3 – Cost of Negotiations .....	Tab 5
SCO Supporting Schedule - FY 1999-2000 through FY 2001-02 Summary of Unsupported Part-time Teacher Costs for Component G3 – Cost of Negotiations.....	Tab 6
SCO Supporting Schedule - FY 2000-01 Summary of Unsupported Part-time Teacher Costs for Component G6 – Contract Administration .....	Tab 7
SCO Supporting Schedule - FY 2001-02 Summary of Duplicate Costs for Part-time Teachers .....	Tab 8

# **Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**  
2 Division of Audits  
3 3301 C Street, Suite 725  
4 Sacramento, CA 95816  
5 Telephone No.: (916) 324-8907

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

9 **INCORRECT REDUCTION CLAIM (IRC)**  
10 **ON:**

11 *Collective Bargaining and Collective*  
12 *Bargaining Agreement Disclosure Program*

13 Government Code Sections 3540 – 3549.9

14 Statutes of 1975, Chapter 961;  
15 Statutes of 1991, Chapter 1213

16 **FOOTHILL-DE ANZA COMMUNITY**  
17 **COLLEGE DISTRICT, Claimant**

No.: IRC 05-4425-I-10

**AFFIDAVIT OF BUREAU CHIEF**

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

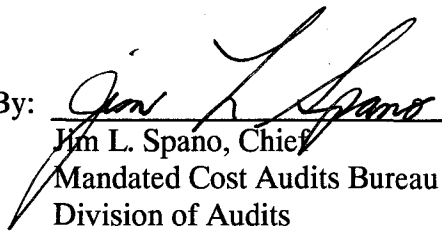
- 19 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18  
20 years.
- 21 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.  
22 Before that, I was employed as an audit manager for two years and three months.
- 23 3) I am a California Certified Public Accountant.
- 24 4) I reviewed the work performed by the SCO auditor.

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I do declare that the above declarations and information contained in Tabs 2 through Tabs 8 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: April 24, 2015

OFFICE OF THE STATE CONTROLLER

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

## **Tab 2**

**RESPONSE BY THE STATE CONTROLLER'S OFFICE (SCO)  
TO THE COMMISSION DRAFT PROPOSED DECISION DATED APRIL 3, 2015  
RELATED TO AN INCORRECT REDUCTION CLAIM (IRC) BY  
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Collective Bargaining and  
Collective Bargaining Agreement Disclosure Program**

**SCO ANALYSIS**

**Commission's Analysis**

The Commission staff believes the SCO's audit adjustments for salaries and benefits totaling \$35,755 (\$35,170 for G3 – Cost of Negotiation and \$585 for G6 – Contract Administration) are not sufficiently supported. The related indirect cost on the \$35,755 is \$5,816.

**SCO's Comments**

In light of the Commission's proposed decision and documentation the district submitted with its IRC and our further analysis, we believe that the SCO's audit adjustments for \$30,290 of the \$35,755 in salaries and benefits should be reinstated. The related indirect cost on the \$30,290 is \$4,948.

The following table summarizes the differences:

<u>Category</u>	<u>Reference</u>	<u>Reinstate Per Commission</u>	<u>Reinstate Per SCO</u>	<u>Difference</u>
<b>G3 - Cost of Negotiations</b>				
<i>Unsupported Management &amp; Confidential Assistants:</i>				
- FY 1999-2000	Tab 3	\$ (7,500)	\$ 7,008	\$ (492)
- FY 2000-01	Tab 4	(10,920)	9,361	(1,559)
- FY 2001-02	Tab 5	(13,921)	13,921	-
		<u>(32,341)</u>	<u>30,290</u>	<u>(2,051)</u>
<i>Unsupported Part-time Teachers:</i>				
- FY 1999-2000	Tab 6	(1,478)	-	(1,478)
- FY 2000-01	Tab 6	(424)	-	(424)
- FY 2001-02	Tab 6	(301)	-	(301)
		<u>(2,203)</u>	<u>-</u>	<u>(2,203)</u>
<i>Duplicate Costs for Part-time Teachers:</i>				
- FY 2001-02	Tab 8	(626)	-	(626)
		<u>(626)</u>	<u>-</u>	<u>(626)</u>
Total, G3-Cost of Negotiations		<u>(35,170)</u>	<u>30,290</u>	<u>(4,880)</u>
<b>G6 - Contract Administration</b>				
<i>Unsupported Part-time Teachers:</i>				
- FY 2000-01	Tab 7	(335)	-	(335)
		<u>(335)</u>	<u>-</u>	<u>(335)</u>
<i>Duplicate Costs for Part-time Teachers:</i>				
- FY 2001-02	Tab 8	(250)	-	(250)
		<u>(250)</u>	<u>-</u>	<u>(250)</u>
Total, G6-Contract Administration		<u>(585)</u>	<u>-</u>	<u>(585)</u>
Total, G3 and G6		<u>\$ (35,755)</u>	<u>\$ 30,290</u>	<u>\$ (5,465)</u>

### G3 – Cost of Negotiations

#### *Unsupported Hours for Management and Confidential Assistants*

- For FY 1999-2000, we adjusted 126.50 hours, totaling \$7,500 in salaries and benefits. During audit fieldwork, we traced hours claimed to the at-table negotiation sign-in sheets the district provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee and union in **Tab 3**.

Based on the Commission's draft proposed decision and related documents the district provided with its September 19, 2005 IRC filing, and our subsequent analysis, we believe that \$7,008 of the audit adjustment for the Faculty Association Management Team is for pre-negotiation meeting preparation. Therefore, we agree to reinstate \$7,008 in salaries and benefits, plus \$1,067 in related indirect costs, totaling \$8,075. However, the district did not provide us with documentation to support the remaining \$492 in salaries and benefits.

- For FY 2000-01, we adjusted 144.75 hours, totaling \$10,920 in salaries and benefits. During audit fieldwork, we traced hours claimed to the at-table negotiation sign-in sheets the district provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee and union in **Tab 4**.

Based on the Commission's draft proposed decision and related documents the district provided with its September 19, 2005 IRC filing, and our subsequent analysis, we believe that \$9,361 of the audit adjustment for the Faculty Association Management Team is for pre-negotiation meeting preparation. Therefore, we agree to reinstate \$9,361 in salaries and benefits, plus \$1,472 in related indirect costs, totaling \$10,833. However, the district did not provide us with documentation to support the remaining \$1,559 in salaries and benefits.

- For FY 2001-02, we adjusted 169.00 hours, totaling \$13,921 in salaries and benefits. During audit fieldwork, we traced hours claimed to the at-table negotiation sign-in sheets the district provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee and union in **Tab 5**.

Based on the Commission's draft proposed decision and related documents the district provided with its September 19, 2005 IRC filing, and our subsequent analysis, we believe that the entire adjustment relates to pre-negotiation meeting preparation. Therefore, we agree to reinstate \$13,921 in salaries and benefits, plus \$2,409 in related indirect costs, totaling \$16,331.

#### *Unsupported Hours for Part-time Teachers*

- For the audit period, we adjusted \$2,203 for salaries and benefits and \$344 for related indirect costs because the hours claimed were not supported by source documentation, as follows:



- FY 1999-2000 – 18.50 hours are unallowable, totaling \$1,478 in salaries and benefits
- FY 2000-01 – 4.75 hours are unallowable, totaling \$424 in salaries and benefits
- FY 2001-02 – 3.00 hours are unallowable, totaling \$301 in salaries and benefits

During audit fieldwork, we traced the hours claimed to the at-table negotiation sign-in sheets provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee in **Tab 6**.

#### *Duplicate Hours for Part-time Teachers*

- For FY 2001-02, we adjusted 6.25 hours (1.25 hours is unallowable for five employees), totaling \$626 in salaries and benefits, and \$108 in related indirect costs. During audit fieldwork, the district provided us with a sign-in sheet dated February 6, 2002. Review of this sign-in sheet indicates that 1.25 hours of the meeting was for contract review (G6 – Contract Administration) that the district also claimed under the G6-Contract Administration cost component. We have attached a schedule of the audit adjustment amounts by employee as well as the February 6, 2002 sign-in sheet in **Tab 8**.

#### **G6 – Contract Administration**

#### *Unsupported Part-time Teachers' Hours*

- For FY 2000-01, we adjusted 3.75 hours, totaling \$335 in salaries and benefits, and \$53 in related indirect costs. During audit fieldwork, we traced the hours claimed to the contract review sign-in sheets provided. We found that the hours claimed exceeded the hours reported on the sign-in sheets. During the audit, we were not able to reconcile the difference. We have attached a schedule of the audit adjustment amounts by employee in **Tab 7**.

#### *Duplicate Hours for Part-time Teachers*

- For FY 2001-02, we adjusted 2.50 hours (0.50 hours unallowable for five employees), totaling \$250 in salaries and benefits, and \$43 in related indirect costs. During audit fieldwork, the district provided us with a sign-in sheet dated February 6, 2002. Review of this sign-in sheet indicates that 0.50 hours of the meeting was for at-table negotiations that the district also claimed under a G3-Cost of Negotiation cost component. We have attached a schedule of the audit adjustment amounts by employee as well as the February 6, 2002 sign-in sheet in **Tab 8**.

## **Tab 3**

**FY 1999-2000 Summary of Unsupported Costs  
for Management & Confidential Assistants  
G3 - Cost of Negotiations**

Employees	Hours Claimed	Hours Supported by At-table Negotiation Sign-in Sheets	Audit Adjustment					Total	Activity <sup>1</sup>
			Unallowable Hours	PHR	Benefits 21%	Unallowable Salaries & Benefits	Unallowable Related Indirect Costs		
<b>Faculty Association Management Team:</b>									
Ann Oney	55.00	29.00	(26.00)	\$ 49.60	\$ 10.42	\$ (1,560.52)			
Jane Enright	88.50	40.50	(48.00)	\$ 53.53	\$ 11.24	(3,108.96)			
Alan Harvey	66.00	32.00	(34.00)	\$ 51.22	\$ 10.76	(2,107.32)			
Bruce Swenson	9.00	5.50	(3.50)	\$ 54.47	\$ 11.44	(230.69)			
	<u>218.50</u>	<u>107.00</u>	<u>(111.50)</u>			<u>(7,007.49)</u>	15.23%	<u>\$ (1,067.24)</u>	<u>\$ (8,074.73)</u>
<b>Faculty Association Confidential Assistants:</b>									
Corinne Leal	41.00	27.50	(13.50)	\$ 26.98	\$ 5.67	(440.78)			
	<u>41.00</u>	<u>27.50</u>	<u>(13.50)</u>			<u>(440.78)</u>	15.23%	<u>(67.13)</u>	<u>(507.91)</u>
<b>SEIU Confidential Assistants:</b>									
Vanda McCulay	11.00	10.00	(1.00)	\$ 25.81	\$ 5.42	(31.23)			
Margaret McCutchen	20.50	20.00	(0.50)	\$ 32.85	\$ 6.90	(19.88)			
	<u>31.50</u>	<u>30.00</u>	<u>(1.50)</u>			<u>(51.11)</u>	15.23%	<u>(7.78)</u>	<u>(58.89)</u>
	<u>291.00</u>	<u>164.50</u>	<u>(126.50)</u>			<u>\$ (7,499.37)</u>		<u>\$ (1,142.15)</u>	<u>\$ (8,641.52)</u>

Pre-meetings, see Exhibit F, pages 100-104 of 455

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

## FY 1999-00 Hours Supported by At-Table Negotiation Sign-in Sheets G3 - Cost of Negotiations

Negotiation Dates <sup>1</sup>	Hours Supported by At-Table Negotiation Logs							Total
	Anne Oney	Jane Enright	Alan Harvey	Bruce Swenson	Corinne Leal	Vanda McCulay	Margaret McCutchen	

**Faculty Association:**

Exhibit F

110 / 455	07/14/99	-	3.00	-	3.00	-		6.00	
111 / 455	07/20/99		2.50		2.50			5.00	
112 / 455	07/21/99		2.00					2.00	
113 / 455	08/05/99		1.00					1.00	
114 / 455	11/10/99	2.50	2.50	2.50				7.50	
115 / 455	12/01/99	2.00	2.00	2.00		2.00		8.00	
116 / 455	01/26/00	1.50	1.50	1.50		1.50		6.00	
117 / 455	02/09/00	3.00	3.00	3.00		3.00		12.00	
118 / 455	02/16/00	2.00	2.00	2.00		2.00		8.00	
119 / 455	03/08/00	3.00	3.00	3.00		3.00		12.00	
120 / 455	03/15/00	2.00	2.00	2.00				6.00	
121 / 455	04/12/00	2.00	2.00	2.00		2.00		8.00	
122 / 455	04/26/00		3.00	3.00		3.00		9.00	
123 / 455	05/10/00	4.00	4.00	4.00		4.00		16.00	
124 / 455	05/17/00	3.00	3.00	3.00		3.00		12.00	
125 / 455	05/24/00	4.00	4.00	4.00		4.00		16.00	
		29.00	40.50	32.00	5.50	27.50	-	-	134.50

**SEIU:**

Exhibit F

161 / 455	08/31/99					2.00			2.00
160 / 455	09/30/99					1.00	1.00		2.00
159 / 455	10/20/99					2.00	2.00		4.00
158 / 455	11/01/99					1.50			1.50
157 / 455	11/04/99					1.50			1.50
156 / 455	11/11/99					2.00			2.00
155 / 455	11/22/99						2.50		2.50
154 / 455	12/01/99								-
153 / 455	12/06/99						2.00		2.00
152 / 455	12/09/99						2.00		2.00
151 / 455	01/11/00								-
150 / 455	01/24/00								-
149 / 455	01/28/00								-
148 / 455	02/08/00								-
147 / 455	02/14/00								-
146 / 455	02/22/00								-
145 / 455	03/01/00						2.50		2.50
144 / 455	03/29/00								-
143 / 455	04/18/00								-
142 / 455	04/19/00						2.50		2.50
141 / 455	04/26/00						3.00		3.00
140 / 455	04/27/00						2.50		2.50
		-	-	-	-	-	10.00	20.00	30.00

<b>Total Supported Hours</b>	29.00	40.50	32.00	5.50	27.50	10.00	20.00	-	164.50
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<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

## **Tab 4**

**FY 2000-01 Summary of Unsupported Costs  
for Management & Confidential Assistants  
G3 - Cost of Negotiations**

Employees	Hours Claimed	Hours Supported by At-table Negotiation Sign-in Sheets	Audit Adjustment					Total	Activity <sup>1</sup>
			Unallowable Hours	PHR	Benefits 21%	Unallowable Salaries & Benefits	Unallowable Related Indirect Costs		
<b>Faculty Association Management Team:</b>									
Jane Enright	92.00	51.75	(40.25)	\$ 69.22	\$ 14.54	\$	(3,371.34)		
Alan Harvey	78.00	46.50	(31.50)	\$ 66.23	\$ 13.91		(2,524.41)		
Anne Leskinen	77.00	45.75	(31.25)	\$ 58.51	\$ 12.29		(2,212.50)		
Judy Miner	1.00	-	(1.00)	\$ 67.60	\$ 14.20		(81.80)		
Elizabeth Zoltan	21.50	5.00	(16.50)	\$ 58.66	\$ 12.32		(1,171.17)		
	<u>269.50</u>	<u>149.00</u>	<u>(120.50)</u>				<u>(9,361.22)</u>	15.72%	<u>\$ (1,471.58)</u> <u>\$ (10,832.80)</u>
<b>Faculty Association Confidential Assistants:</b>									
Leticia Lopez	43.75	41.50	(2.25)	\$ 27.29	\$ 5.73		(74.30)		
	<u>43.75</u>	<u>41.50</u>	<u>(2.25)</u>				<u>(74.30)</u>	15.72%	<u>(11.68)</u> <u>(85.98)</u>
<b>SEIU Management Team:</b>									
George Beers	9.50	6.00	(3.50)	\$ 60.89	\$ 12.79		(257.88)		
Kathy Blackwood	1.00	-	(1.00)	\$ 55.44	\$ 11.64		(67.08)		
Jane Enright	5.75	3.25	(2.50)	\$ 69.22	\$ 14.54		(209.40)		
James Keller	1.00	-	(1.00)	\$ 69.22	\$ 14.54		(83.76)		
James McCarthy	11.75	8.25	(3.50)	\$ 54.84	\$ 11.52		(232.26)		
Greg Parman	23.75	16.75	(7.00)	\$ 54.84	\$ 11.52		(464.52)		
	<u>52.75</u>	<u>34.25</u>	<u>(18.50)</u>				<u>(1,314.90)</u>	15.72%	<u>(206.70)</u> <u>(1,521.60)</u>
<b>SEIU Confidential Assistants:</b>									
Margaret McCutchen	17.00	13.50	(3.50)	\$ 40.21	\$ 8.44		(170.28)		
	<u>17.00</u>	<u>13.50</u>	<u>(3.50)</u>				<u>(170.28)</u>	15.72%	<u>(26.77)</u> <u>(197.05)</u>
	<u>383.00</u>	<u>238.25</u>	<u>(144.75)</u>				<u>\$ (10,920.69)</u>		<u>\$ (1,716.73)</u> <u>\$ (12,637.42)</u>

Pre-meetings, see  
Exhibit G, pages 296-299  
of 455

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2000-01 Hours Supported by At-Table Negotiation Sign-in Sheets  
G3 - Cost of Negotiations**

Negotiation Dates <sup>1</sup>	Hours Supported by At-Table Negotiation Logs											Allowable Hours	
	Jane Enright	Alan Harvey	Anne Leskinen	Judy Minor	Elizabeth Zoltan	Leticia Lopez	George Beers	Kathy Blackwood	James Keller	James McCarthy	Greg Parman		Margaret McCutcheon
<b>Faculty Association:</b>													
Exhibit G	07/12/00	3.00	3.00	-	-								6.00
339 / 455	07/19/00	2.50	2.50	-	-								5.00
340 / 455	07/26/00	0.75		0.75	-								1.50
341 / 455	08/02/00	2.00	2.00	2.00	-								6.00
342 / 455	08/03/00	2.00	2.00	2.00	-								6.00
343 / 455	10/25/00	0.75	0.75	0.75	-			0.75					3.00
344 / 455	11/15/00	0.50	0.50	0.50	-			0.50					2.00
345 / 455	12/06/00	2.25		1.75	-			2.25					6.25
346 / 455	01/24/01	2.75	2.75	2.75	-			2.75					11.00
347 / 455	01/31/01	1.75	1.75	1.75	-			1.75					7.00
348 / 455	02/14/01	3.00	3.00	3.00	-			3.00					12.00
349 / 455	02/21/01	1.00	1.00	1.00	-	1.00		1.00					5.00
350 / 455	02/28/01	3.00	3.00	3.00	-	3.00		3.00					15.00
351 / 455	03/14/01	3.00	3.00	3.00	-	-		3.00					12.00
352 / 455	03/21/01	1.00	-	1.00	-	1.00		1.00					4.00
353 / 455	04/11/01	3.25	3.25	3.25	-			3.25					13.00
354 / 455	04/18/01	1.25	-	1.25	-			1.25					3.75
355 / 455	04/25/01	2.50	2.50	2.50	-			2.50					10.00
356 / 455	05/09/01	2.50	2.50	2.50	-			2.50					10.00
357 / 455	05/16/01	1.50	1.50	1.50	-			1.50					6.00
358 / 455	05/23/01	3.00	3.00	3.00	-			3.00					12.00
359 / 455	05/30/01	2.50	2.50	2.50	-			2.50					10.00
360 / 455	06/13/01	3.00	3.00	3.00	-			3.00					12.00
361 / 455	06/20/01	3.00	3.00	3.00	-			3.00					12.00
		51.75	46.50	45.75	-	5.00		41.50	-	-	-	-	190.50
<b>SEIU:</b>													
Exhibit G													
324 / 455	06/29/00	3.25						-	-	-	3.25	-	6.50
325 / 455	07/05/00	-						2.50	-	-	2.50	2.50	7.50
326 / 455	08/08/00	-						-	-	4.75	4.75	4.75	14.25
327 / 455	08/29/00	-						3.50	-	-	3.50	3.50	14.00
328 / 455	09/15/00	-						-	-	-	2.75	2.75	5.50
		3.25	-	-	-	-	-	6.00	-	-	8.25	16.75	47.75
<b>Total Supported Hours</b>		<b>55.00</b>	<b>46.50</b>	<b>45.75</b>	<b>-</b>	<b>5.00</b>		<b>41.50</b>	<b>6.00</b>	<b>-</b>	<b>8.25</b>	<b>16.75</b>	<b>238.25</b>

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**Tab 5**



**FY 2001-02 Summary of Unsupported Costs  
for Management & Confidential Assistants  
G3 - Cost of Negotiations**

Employees	Hours Claimed	Hours Supported by At-table Negotiation Sign-in Sheets	Audit Adjustment					Total	Activity <sup>1</sup>
			Unallowable Hours	PHR	Benefits 21%	Unallowable Salaries & Benefits	Unallowable Related Indirect Costs		
<b>Faculty Association Management Team:</b>									
Kathy Blackwood	5.50	3.00	(2.50)	\$ 59.96	\$ 12.59	\$ (181.38)			
Jane Enright	111.00	56.00	(55.00)	\$ 71.99	\$ 15.12	(4,791.05)			
Alan Harvey	29.00	18.00	(11.00)	\$ 73.05	\$ 15.34	(972.29)			
Anne Leskinen	83.25	50.25	(33.00)	\$ 68.05	\$ 14.29	(2,717.22)			
William Pritchard	1.00	-	(1.00)	\$ 71.99	\$ 15.12	(87.11)			
Cindy Vinson	3.00	-	(3.00)	\$ 55.19	\$ 11.59	(200.34)			
Elizabeth Zoltan	55.00	22.00	(33.00)	\$ 65.18	\$ 13.69	(2,602.71)			
Leticia Lopez	50.00	48.50	(1.50)	\$ 33.04	\$ 6.94	(59.97)			
	<u>337.75</u>	<u>197.75</u>	<u>(140.00)</u>			<u>(11,612.07)</u>	17.30%	<u>\$ (2,008.89)</u>	<u>\$ (13,620.96)</u>
									Pre-meetings, see Exhibit H, page 433-435 of 455
<b>Teamsters:</b>									
Jane Enright	37.00	15.75	(21.25)	\$ 71.99	\$ 15.12	(1,851.09)			
Robin Moore	21.50	13.75	(7.75)	\$ 48.93	\$ 10.28	(458.88)			
	<u>58.50</u>	<u>29.50</u>	<u>(29.00)</u>			<u>(2,309.97)</u>	17.30%	<u>(399.62)</u>	<u>(2,709.59)</u>
									Pre-meetings, see Exhibit H, page 443/455
	<u>396.25</u>	<u>227.25</u>	<u>(169.00)</u>			<u>\$ (13,922.03)</u>		<u>\$ (2,408.51)</u>	<u>\$ (16,330.54)</u>

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2001-02 Hours Supported by At-Table Negotiation Sign-in Sheets  
G3 - Cost of Negotiations**

Negotiation Dates	Hours Supported by At-Table Negotiation Logs									Allowable Hours
	Kathy Blackwood	Jane Enright	Alan Harvey	Anne Leskinen	William Pritchard	Cindy Vinson	Elizabeth Zoltan	Leticia Lopez	Robin Moore	
<b>Faculty Association:</b>										
07/11/01		2.50	2.50	2.50				-		7.50
07/19/01		1.75	1.75	1.75				1.75		7.00
07/25/01		2.25	-				2.25	2.25		6.75
07/31/01		2.00	2.00	2.00				2.00		8.00
08/01/01		1.50	1.50	1.50				1.50		6.00
10/10/01		3.00	3.00	3.00				3.00		12.00
10/17/01		0.75	0.75	0.75				0.75		3.00
10/25/01		0.50	0.50	0.50				0.50		2.00
11/07/01		2.00	-	2.00				2.00		6.00
11/14/01	3.00	3.00	3.00	3.00				3.00		15.00
11/28/01		3.00	3.00	3.00				3.00		12.00
12/05/01		2.00		2.00				-		4.00
01/16/02		1.75		1.75			1.75	1.75		7.00
01/23/02		2.50		2.50			2.50	2.50		10.00
02/06/02		1.75		1.75			1.75	1.75		7.00
02/13/02		1.75		1.75			-	1.75		5.25
02/27/02		3.00		3.00			3.00	3.00		12.00
03/13/02		2.00		2.00			-	2.00		6.00
03/20/02		1.00		1.00			1.00	1.00		4.00
04/10/02		2.00		2.00			-	2.00		6.00
04/24/02		3.50		3.50			3.50	3.50		14.00
05/08/02		3.00		2.50			-	3.00		8.50
05/15/02		1.50		1.50			1.50	1.50		6.00
05/22/02		3.00		-			3.00	3.00		9.00
06/05/02		2.00		2.00			-	2.00		6.00
06/12/02		3.00		3.00			1.75	-		7.75
	3.00	56.00	18.00	50.25	-	-	22.00	48.50	-	197.75
<b>Teamsters:</b>										
09/17/01		0.75							0.75	1.50
09/18/01		1.75							1.75	3.50
10/09/01		2.00							-	2.00
10/31/01		2.50							2.50	5.00
11/09/01		2.00							2.00	4.00
11/19/01		2.00							2.00	4.00
12/04/01		3.00							3.00	6.00
12/17/01		1.75							1.75	3.50
	-	15.75	-	-	-	-	-	-	13.75	29.50
<b>Total Supported Hours</b>	<b>3.00</b>	<b>71.75</b>	<b>18.00</b>	<b>50.25</b>	<b>-</b>	<b>-</b>	<b>22.00</b>	<b>48.50</b>	<b>13.75</b>	<b>227.25</b>

## **Tab 6**

**Part-time Teachers  
Summary of Unsupported Costs  
G3 - Cost of Negotiations**

Employee	Hours Claimed	Hours Supported	Unallowable Hours	PHR	Benefits 21%	Unallowable Salaries & Benefits	Unallowable Related Indirect Costs	Total
<u>FY 1999-2000</u>								
Anne Leskinen	35.50	17.00	(18.50)	\$ 66.01	\$ 13.86	\$ (1,477.60)		
	<u>35.50</u>	<u>17.00</u>	<u>(18.50)</u>			<u>(1,477.60)</u>	15.23%	<u>\$ (225.04) \$ (1,702.64)</u>
<u>FY 2000-01</u>								
Richard Hansen	1.25	-	(1.25)	\$ 73.89	\$ 15.52	(111.76)		
Kathy Perino	33.25	33.00	(0.25)	\$ 73.89	\$ 15.52	(22.35)		
Angel Sierra	41.75	38.50	(3.25)	\$ 73.89	\$ 15.52	(290.58)		
	<u>76.25</u>	<u>71.50</u>	<u>(4.75)</u>			<u>(424.70)</u>	15.72%	<u>(66.76) (491.46)</u>
<u>FY 2001-02</u>								
Meredith Heiser	6.50	4.50	(2.00)	\$ 82.71	\$ 17.37	(200.16)		
Faith Milonas	2.00	1.50	(0.50)	\$ 82.71	\$ 17.37	(50.04)		
Anne Paye	56.50	56.00	(0.50)	\$ 82.71	\$ 17.37	(50.04)		
	<u>65.00</u>	<u>62.00</u>	<u>(3.00)</u>			<u>(300.24)</u>	17.30%	<u>(51.94) (352.18)</u>
						<u>\$ (2,202.53)</u>		<u>\$ (343.74) \$ (2,546.27)</u>

**FY 1999-2000 Part-Time Teachers  
Hours Supported by At-table Negotiation Logs  
G3 - Cost of Negotiations**

Negotiation Dates <sup>1</sup>	Anne Leskinen
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Exhibit F

110 / 455	07/14/99	-
111 / 455	07/20/99	-
112 / 455	07/21/99	-
113 / 455	08/05/99	-
114 / 455	11/10/99	-
115 / 455	12/01/99	-
116 / 455	01/26/00	
117 / 455	02/09/00	3.00
118 / 455	02/16/00	2.00
119 / 455	03/08/00	-
120 / 455	03/15/00	-
121 / 455	04/12/00	2.00
122 / 455	04/26/00	3.00
123 / 455	05/10/00	4.00
124 / 455	05/17/00	3.00
125 / 455	05/24/00	-
		<u>17.00</u>

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2000-01 Part-Time Teachers  
Hours Supported by At-table Negotiation Logs  
G3 - Cost of Negotiations**

Negotiation Dates <sup>1</sup>	Richard Hansen	Kathy Perino	Angel Sierra
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Exhibit G	07/12/00		
339 / 455	07/19/00		
340 / 455	07/26/00		
341 / 455	08/02/00		
342 / 455	08/03/00		
343 / 455	10/25/00	0.75	0.75
344 / 455	11/15/00	0.50	0.50
345 / 455	12/06/00	2.25	2.25
346 / 455	01/24/01		2.75
347 / 455	01/31/01		1.75
348 / 455	02/14/01	3.00	3.00
349 / 455	02/21/01	1.00	1.00
350 / 455	02/28/01	3.00	3.00
351 / 455	03/14/01	3.00	3.00
352 / 455	03/21/01	1.00	1.00
353 / 455	04/11/01	3.25	3.25
354 / 455	04/18/01	1.25	1.25
355 / 455	04/25/01		2.50
356 / 455	05/09/01	2.50	2.50
357 / 455	05/16/01		1.50
358 / 455	05/23/01	3.00	3.00
359 / 455	05/30/01	2.50	2.50
360 / 455	06/13/01	3.00	3.00
361 / 455	06/20/01	3.00	
		-	38.50
		33.00	38.50

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

**FY 2001-02 Part-Time Teachers  
Hours Supported by At-table Negotiation Logs  
G3 - Cost of Negotiations**

Negotiation Dates	Meredith Heiser	Faith Milonas	Anne Paye
07/11/01			2.50
07/19/01			1.75
07/25/01			2.25
07/31/01			2.00
08/01/01		1.50	1.50
10/10/01			3.00
10/17/01			0.75
10/25/01			0.50
11/07/01			2.00
11/14/01			3.00
11/28/01			3.00
12/05/01			2.00
01/16/02			1.75
01/23/02			2.50
02/06/02	1.75		1.75
02/13/02	1.75		1.75
02/27/02			3.00
03/13/02			2.00
03/20/02	1.00		1.00
04/10/02			2.00
04/24/02			3.50
05/08/02			3.00
05/15/02			1.50
05/22/02			3.00
06/05/02			2.00
06/12/02			3.00
	4.50	1.50	56.00

**Tab 7**



**Part-time Teachers  
Summary of Unsupported Costs  
G6 - Contract Administration**

Employee	Hours Claimed	Hours Supported	Unallowable Hours	PHR	Benefits 21%	Unallowable Salaries & Benefits	Unallowable Related Indirect Costs	Total
<u>FY 2000-01</u>								
Richard Hansen	3.75	-	(3.75)	\$ 73.89	\$ 15.52	\$ (335.29)		
	<u>3.75</u>	<u>-</u>	<u>(3.75)</u>			<u>\$ (335.29)</u>	15.72%	<u>\$ (52.71) \$ (388.00)</u>

**FY 2000-01 Part-Time Teachers  
Hours Supported by Sign-in Sheets for Contract Review  
G6 - Contract Administration**

Sign-in Sheet Dates <sup>1</sup>	Richard Hansen
-------------------------------------	-------------------

Exhibit G

332 / 455	10/25/00	-
333 / 455	11/15/00	-
334 / 455	12/06/00	-
335 / 455	02/21/01	-
336 / 455	03/21/01	-
337 / 455	04/18/01	-
338 / 455	05/16/01	-
		-

<sup>1</sup> Incorrect Reduction Claim filed by Foothill-De Anza CCD on September 19, 2005

## **Tab 8**

**FY 2001-02 Part-time Teachers  
Summary of Duplicate Costs  
G3 - Cost of Negotiations & G6 - Contract Administration**

Reimbursable Component	Employee	Hours Claimed	Unallowable Hours	PHR	Benefits 21%	Unallowable Salaries & Benefits	Unallowable Related Indirect Costs	Total	
G3 - Cost of Negotiations ↓	<u>FY 2001-02</u>								
	Richard Hansen	1.75	(1.25)	\$ 82.71	\$ 17.37	\$ (125.10)			
	Meredith Heiser	1.75	(1.25)	\$ 82.71	\$ 17.37	(125.10)			
	Mary Lou Heslet	1.75	(1.25)	\$ 82.71	\$ 17.37	(125.10)			
	Anne Paye	1.75	(1.25)	\$ 82.71	\$ 17.37	(125.10)			
	Sherri Yabu	1.75	(1.25)	\$ 82.71	\$ 17.37	(125.10)			
		<u>8.75</u>	<u>(6.25)</u>			<u>(625.50)</u>	17.30%	<u>\$ (108.21)</u> <u>\$ (733.71)</u>	
G6 - Contract Administration ↓	<u>FY 2001-02</u>								
	Richard Hansen	1.75	(0.50)	\$ 82.71	\$ 17.37	(50.04)			
	Meredith Heiser	1.75	(0.50)	\$ 82.71	\$ 17.37	(50.04)			
	Marylou Heslet	1.75	(0.50)	\$ 82.71	\$ 17.37	(50.04)			
	Anne Paye	1.75	(0.50)	\$ 82.71	\$ 17.37	(50.04)			
	Sherri Yabu	1.75	(0.50)	\$ 82.71	\$ 17.37	(50.04)			
		<u>8.75</u>	<u>(2.50)</u>			<u>(250.20)</u>	17.30%	<u>(43.28)</u> <u>(293.48)</u>	
						<u>\$ (875.70)</u>		<u>\$ (151.49)</u> <u>\$ (1,027.19)</u>	

On February 6, 2002, the district claimed 1.75 hours for participation in negotiations and 1.75 hours for participation in contract review. The sign-in sheet shows that the contract review (G6 - Contract Administration) lasted from 1:00 pm to 2:15 pm (1.25 hours) and the actual at-table negotiation (G3 - Cost of Negotiations) lasted from 2:15 pm to 2:50 pm (0.5 hours).

SIGN-IN SHEET

FA/DISTRICT  
NEGOTIATIONS

1/145  
8/17/03  
V2  
12-05-03

DATE: 2/6/02

STARTING TIME: 1:00 pm

ENDING TIME: 2:50 pm

Michael Adams  
Meredith Heiser  
Anne M. Papp  
Shirley Yahn  
Marjorie Islet  
Epstein  
Angie L. Kenner  
Debra M.  
Patricia Lopez

Contract Review til 2:15 pm

**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.

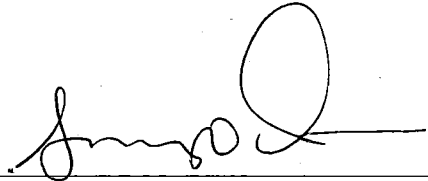
On April 24, 2015, I served the:

**SCO Comments**

*Collective Bargaining and Collective Bargaining Agreement Disclosure*, 05-4425-I-10  
Government Code Sections 3540-3549.9  
Statutes 1975, Chapter 961 ; Statutes 1991, Chapter 1213  
Fiscal Years 1999-2000 through 2001-2002  
Foothill-De Anza 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 April 24, 2015 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:** 4/24/15

**Claim Number:** 05-4425-I-10

**Matter:** Collective Bargaining

**Claimant:** Foothill-De Anza Community College District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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