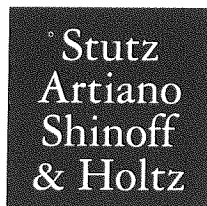


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A Professional Corporation

Arthur M. Palkowitz
apalkowitz@stutzartiano.com

April 28, 2014



Via E-Mail

Heather.Halsey@csm.ca.gov

Heather Halsey
Executive Director
COMMISSION ON STATE MANDATES
980 9th Street, Suite 300
Sacramento, CA 95814

**RE: CLOVIS UNIFIED/Graduation Requirements
05-4435-I-50 and 08-4435-I-52**

Dear Ms. Halsey:

Clovis Unified School District, (“District”) claimant in the Incorrect Reduction Claim filed, submits the following comments in response to the Draft Staff Analysis and Proposed Statement of Decision.

SUMMARY OF ARGUMENT

1. State Controller Office (“Controller”) failed to provide final audit findings prior to the applicable two-year statute of limitations.
2. The auditing standards applied by the Controller was arbitrary, capricious, entirely lacking in evidentiary support and in conflict with the Superior Court decision, Commission Order and documentation requirements of the Parameters & Guidelines when the mandate costs were incurred.

BACKGROUND

On January 22, 1987, the Commission on State Mandates (“Commission”) adopted a statement of decision approving the Graduation Requirements test claim on Education Code section 51225.3. The test claim statute increased the number of science courses required for high school graduation from one to two science courses. The Commission determined that the test claim statute constitutes a reimbursable state-mandated program by requiring students, beginning with the 1986-87 school year, to complete at least two courses in science before receiving a high school diploma.

On March 23, 1988, the original Parameters & Guidelines grounds were adopted for the Graduation Requirements mandate. On August 24, 1988 and January 24, 1991, the Parameters & Guidelines were amended that included in part:

C. Increased costs to school district for staffing and supplying the new science classes mandated.

Chronology of Claim Action Dates

<u>DATE:</u>	<u>ACTIONS:</u>
December 29, 2000	FY 1999-00 claim filed by the District
January 8, 2001	FY 1998-99 claim filed by the District
November 18, 2002	Entrance conference
December 31, 2002	FY 1999-00 statute of limitation for audit expires
December 31, 2003	FY 1998-99 statute of limitation for audit expires
October 22, 2004	Controller's final audit report issued

Incorrect Reduction Claim Denied by the Commission.

The State Controller Office ("Controller") disallowed the claim costs submitted on the claimant's graduation requirements reimbursement claim for the period of July 1, 1998-99 through June 30, 2002, in the amount of \$5,787,494.00. The Controller's reason for denying the District's claim was that increasing the science curriculum would result in offsetting savings from the other curriculum, and that since a school district has the authority to lay off a non-science teacher to meet the salary of a new teacher it would not incur additional costs. Due to the failure to justify offsetting savings in the form of reduction in non-science course costs, the Controller concluded that "none of the claimed costs is reimbursable."

If the Controller reduces a specific reimbursement claim via an audit, the claimant may file an "Incorrect Reduction Claim" ("IRC") with the Commission. (§ 17558.7, subd. (a).) Several school districts filed an IRC with the Commission after the Controller denied their graduation requirements reimbursement claims. The Commission subsequently agreed with the Controller's reason for denying the graduation requirements reimbursement claims, resulting in six school districts appealing the Commission's denial of their Incorrect Reduction Claim with the Sacramento Superior Court ("Court"). Clovis subsequently filed an IRC with the Commission for the period July 1, 1998-99 through June 30, 2002.

On February 27, 2004, the Court issued its decision on the six cases involving school districts appealing the Commission's decision to deny their graduation requirements reimbursement claims. The Court ruling directed Commission to "direct respondent state controller to set aside his reduction of petitioner's claim for reimbursement of teacher's salary costs ..., reevaluate each claim in light of the court's ruling ..., and submit the results of these reevaluations within 60-days of receiving (the Commission's directions). The Commission Order to the Controller dated May 26, 2005 stated as follows:

In reevaluating each petitioner's reimbursement claim, the State Controller may require the (Districts) to submit costs data and documentation to demonstrate whether the (Districts) experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course..., but the State Controller may not require (Districts) to demonstrate that (they) could not have offset the costs by its authority... to terminate teachers of other courses provided by the (Districts), in particular courses provided pursuant to subdivision (a)(2) of Education Code 51225.3.

(Exhibit "A")

The Controller then reevaluated Clovis's claims as directed by the Commission's Order.

Controller Failed to Timely Audit the District's Reimbursement Claims.

The District asserted at the beginning of the audit that the statute of limitations barred the audit and any findings. Prior to January 1, 1994, no statute specifically governed the statute of limitations for audits for mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative January 1, 1994, added Government Code Section 17558.5 to establish for the first time a specific statute of limitations for audit of mandate reimbursement claims:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than four years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and replaced Section 17558.5, changing only the period of limitations:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Since funds were appropriated and paid to the District for the graduation requirement program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant.¹

District asserts the statute language “subject to audit” includes a determination of an audit, that includes findings and conclusions completed within a two year period. To interpret “subject to” as only requiring the period of time to initiate an audit would result in the following:

1. District defending an audit for an unlimited period of time,
2. District having an unfair hardship of defending stale claims, and
3. District being required to produce supporting documentation prepared by individuals that are no longer employed by the District.

All of the above are contrary to what our Supreme Court has held with respect to statutes of limitations:

“[t]here are several policies underlying such statutes. One purpose is to give defendants reasonable repose, thereby protecting parties from defending stale claims, where factual obscurity through the loss of time, memory or supporting documentation may present unfair handicaps. A statute of limitations also stimulates plaintiffs to pursue their claims diligently.”

(*Cal. Dep’t of Corrections & Rehab. v. Personnel Board* (2007), 147 Cal. App. 4th 797.)

A funded claim is "subject to audit" for two years after the end of the calendar year in which the claim was filed. All four claims which are the subject of the audit are subject to the two-year statute of limitations established by Chapter 945/95. For FY 1998-99, FY 1999-00, and FY 00-01, the entrance conference was scheduled for November 18, 2002. (**Exhibit “B”**) The first two years, FY 1998-99 and FY 1999-00 were no longer subject to audit when the audit report was issued.

Legislature Intended “Subject to” to be a Defined Period to Complete the Audit.

The plain language of Section 17558.5 is confirmed by the later actions of the Legislature. Chapter 1128, Statutes of 2002, amended subdivision (a) of Government Code Section 17558.5 to change the “subject to audit” to “subject to the initiation of an audit.” Had the Legislature intended the former Section to mean “subject to the initiation of an audit,” there would have been no need to amend the statute to now say “subject to the initiation of an audit.”

¹ An "unfunded" claim must have its audit "initiated" within two years of first payment. Since funds were appropriated for the program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant.

Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003, amended Section 17558.5 to state:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the end of the calendar year in which 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 made filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

None of the fiscal period claims contained in the audit are subject to this amended version of Section 17558.5. An interpretation of the statute that there is an indefinite period for performing an audit is unreasonable and would result in the District being unable to determine when the statute of limitations would expire, contrary to the purpose of statute of limitations. The burden on districts to maintain records in perpetuity is unreasonable and the "absence of any time limits on the field audits" lead to further amending the statute as follows. (AB 2224 Assembly Bill Analysis) (**Exhibit "C"**)

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5 to state:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter 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 no later than two years after the date that the audit is commenced.²

Reduction of District's Reimbursement Claim by Controller is Unsupported.

District used a reasonable method for calculating reimbursement for teachers upon the filing of the reimbursement claims that was in compliance with the Parameters and Guidelines. In 2006 the Controller implemented the following recalculation method stated in the audit report:

² None of the fiscal period claims which are the subject of the audit are subject to this amended version of Section 17558.5.

“The quarter class load method used by the District in the last two fiscal years measures the increased costs incurred for providing the additional science course. The District provided us with additional documentation using this method to support its claimed costs. We recalculated allowable costs for the audit period using the quarter class load method described above. We then reduced the total cost by the portion of all science teachers funded by restricted resources, which during the audit period was zero. Our recalculation for the audit period resulted in a reduction of the audit funding by \$4,066,050, from \$4,282,552 to \$216,502. Based on the recalculation using the quarter class load method, the District overstated salaries and benefits, and related indirect costs by \$216,502 as follows:”

	<u>FISCAL YEAR</u>				
	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>Total</u>
Salaries and benefits	\$251,059	\$(566,024)	\$52,258	\$58,345	\$(204,362)
Indirect costs	<u>16,856</u>	<u>(36,509)</u>	<u>3,569</u>	<u>3,944</u>	<u>(12,140)</u>
Total adjustment	\$ 267,915	\$602,533	\$55,827	\$62,289	\$(216,502)

(State Controller’s Audit Report)

This unpublished standard implemented by the Controller was not contained in the Parameters & Guidelines at the time the reimbursement claims were filed nor was there any requirement to provide documentation.³ The District’s costs were properly claimed pursuant to the Parameters & Guidelines with the reduction of the claim neither based on being excessive or unreasonable. (Cal. Gov’t Code § 17561)

Reduction of Material and Supplies Costs was arbitrary, capricious and entirely lacking in evidentiary support.

District used a reasonable method for calculating reimbursement for materials upon the filing of the reimbursement claims that was in compliance with the Parameters & Guidelines. Again, in

³ Supporting Data For Claims:

- A. Documentation of increased units of science course enrollments due to the enactment of Education code Section 51225.3 necessitating such an increase.
- B. Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- C. Certification by the Board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3. To reasonably accommodate includes:
 - a. Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
 - b. Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- D. Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- E. Documentation that remodeling existing facilities was not feasible or would have been mor expensive than acquiring additional space.

2006 the Controller implemented the following recalculation method in auditing the District's reimbursement claim for materials and supplies:

“We recalculated allowable costs for the audit period using the quarter class load method. This method is similar to our teachers cost calculation. This method converts teacher staffing to number of classes taught. The increased classes are then multiplied by the average allocation for materials and supplies given to all science classes, net of science material and supply costs funded by restricted resources.”

The Controller failed to provide any specific facts other than “based on the recalculation using the quarter class load method, the District overstated materials and supplies, and related indirect costs by \$317,955 as follows:”

	<u>FISCAL YEAR</u>				
	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>Total</u>
Material and supplies	\$(57,322)	\$(129,305)	\$(77,062)	\$(34,428)	\$(298,117)
Indirect costs	<u>(3,908)</u>	<u>(8,340)</u>	<u>(5,263)</u>	<u>(2,327)</u>	<u>(19,838)</u>
Total adjustment	\$(61,230)	\$(137,645)	\$(82,325)	\$(36,755)	\$(317,955)

(State Controller's Audit Report)


Like the audit findings for the teachers, the basis for the reduction for material and supplies costs were not pursuant to the parameters and guidelines requirements or determined to be excessive or unreasonable. (Cal. Gov't Code § 17561)

CONCLUSION

Any adjustment for FY 98-99 and FY 99-00 should be denied as the period of time to conclude the audit was barred by Government Code Section 17558.5, and none of the adjustments are not based on the Parameters & Guidelines nor statute requirements of unreasonable and excessive and should be denied.

CERTIFICATION

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or information and belief.



Arthur M. Palkowitz
Attorney for the Claimant

AMP:dlk

Heather Halsey
COMMISSION ON STATE MANDATES

April 28, 2014
Page 8

Enclosures:

- Exhibit A: State Controller letter dated October 31, 2002.
- Exhibit B: Commission On State Mandates Order dated May 27, 2005.
- Exhibit C: Assembly Committee On Local Government dated April 16, 2004.

Exhibit “A”

...to 4/28/14 Letter to Heather Halsey

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIMS
ON:

Education Code Section 51225.3
Statutes of 1983, Chapter 498

Filed on October 4, 1995, to include Fiscal
Years 1984-85 through 1992-93;

Amended on August 3, 2000, to include Fiscal
Years 1993-94 through 1997-98

By Clovis Unified School District, Claimant.

NO. CSM 4435-I-06 and 4435-I-38

Graduation Requirements

ORDER DIRECTING THE STATE
CONTROLLER TO SET ASIDE
REDUCTION OF REIMBURSEMENT
CLAIMS FOR TEACHER SALARY COSTS,
TO REEVALUATE THE
REIMBURSEMENT CLAIMS IN LIGHT OF
THE COURT'S RULING, AND TO SUBMIT
THE RESULTS OF THE REEVALUATION
TO THE COMMISSION WITHIN 60 DAYS

(Pursuant to Peremptory Writ of Mandate
Issued by Sacramento County Superior Court,
Case No. 03CS01702)

(Adopted on May 26, 2005)

**ORDER DIRECTING THE STATE CONTROLLER TO SET ASIDE REDUCTION OF
REIMBURSEMENT CLAIMS FOR TEACHER SALARY COSTS, TO REEVALUATE
THE REIMBURSEMENT CLAIMS IN LIGHT OF THE COURT'S RULING, AND TO
SUBMIT THE RESULTS OF THE REEVALUATION TO THE COMMISSION
WITHIN 60 DAYS**

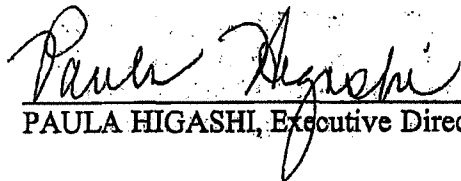
On February 9, 2005, the Sacramento County Superior Court, Case No. 03CS01702, entered a judgment and issued a peremptory writ of mandate directing the Commission to:

Direct respondent State Controller to set aside his reductions of petitioners' claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted matter (Exhibit A to judgment), and submit the results of these reevaluations to you within 60 days of receiving your directions. In reevaluating each petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller may require the petitioner to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3,

but the State Controller may not require the petitioner to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.

In accordance with the peremptory writ of mandate, the Commission hereby directs the State Controller's Office to:

1. Set aside the reductions of Clovis Unified School District's claims for reimbursement of teacher salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3 for fiscal years 1984-85 through 1997-98.
2. Reevaluate each claim for reimbursement filed by Clovis Unified School District for fiscal years 1984-85 through 1997-98 in light of the court's ruling on submitted matter (Exhibit A to judgment). In reevaluating each reimbursement claim filed by Clovis Unified School District pursuant to the ruling on submitted matter, the State Controller may require the Clovis Unified School District to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the State Controller may not require Clovis Unified School District to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.
3. Submit the results of the reevaluation to the Commission within 60 days of receiving this order.


PAULA HIGASHI, Executive Director

5-27-05
Date

Exhibit “B”

...to 4/28/14 Letter to Heather Halsey



KATHLEEN CONNELL
Controller of the State of California

October 31, 2002

Terry Bradley, Superintendent
Clovis Unified School District
1450 Herndon Avenue
Clovis, CA 93611

Dear Mr. Bradley:

This letter is to confirm that the State Controller's Office (SCO) has scheduled an audit of Clovis Unified School District's legislatively mandated Graduation Requirement cost claim for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01. The entrance conference has been scheduled for Monday, November 18, 2002, at 1:00 p.m.

The SCO would appreciate your furnishing working accommodations for and making the necessary records (see attachment) available to the audit staff.

If you have any questions, please call me at (916) 445-8519.

Sincerely,

A handwritten signature in cursive script that reads "Chris Prasad".

CHRIS PRASAD, Audit Manager
Compliance Audits Bureau
Division of Audits

CP:ams

Attachment

3496

cc: (See Page 2)

Terry Bradley, Superintendent

-2-

October 31, 2002

11/29/02
6:4

cc: William McGuire
Associate Superintendent
Clovis Unified School District
Ginny Brummels, Manager
Division of Accounting and Reporting
State Controller's Office
Jim L Spano, Chief
Compliance Audits Bureau
Division of Audits
State Controller's Office
Stephanie Woo
Auditor in Charge
Division of Audits
State Controller's Office

Exhibit “C”

...to 4/28/14 Letter to Heather Halsey

AB 2224

Page 1

Date of Hearing: April 21, 2004

ASSEMBLY COMMITTEE ON LOCAL GOVERNMENT
Simon Salinas, Chair
AB 2224 (Cohn) - As Amended: April 16, 2004

SUBJECT : State mandates: reimbursement.

SUMMARY : Creates statutory authority for the Controller to implement recommendations of the Bureau of State Audits concerning state mandates. Specifically, this bill :

- 1) Authorizes the Controller to conduct a field review of any reimbursement claim filed pursuant to the Peace Officer Bill of Rights mandate after the claim has been filed but before reimbursement is made.
- 2) Requires any such audit to be completed no later than two years after it is commenced.
- 3) Requires the Commission on State Mandates to amend the parameters and guidelines for the Animal Adoption mandate to correct the formula for determining the reimbursable portion of acquiring or building additional shelter space that is larger than what is needed to comply with the mandated additional holding period in order to isolate the costs associated with the state-mandated holding period from other non-mandated costs.
- 4) Requires the Commission on State Mandates to amend the parameters and guidelines for the Animal Adoption mandate to clarify the formula for determining when care and maintenance of held animals is reimbursable.
- 5) Makes the above requirements to amend the parameters and guidelines applicable to claims for costs incurred in fiscal years commencing with 2005-06.

EXISTING LAW :

- 1) Requires the state to reimburse local agencies and school districts for increased costs created when the California State Legislature passes a law, or the Governor or a state

AB 2224

Page 2

agency issues an executive order, and creates the Commission on State Mandates to hear and decide test claims that allege that the Legislature or a state agency has imposed a reimbursable state-mandated program upon local agencies and school districts.

- 2) Requires local animal shelters to increase the holding period for stray and abandoned dogs, cats, and other specified animals; verify the temperament of feral cats; post lost and found lists; maintain records for impounded animals; and provide impounded animals with "necessary and prompt veterinary care."
- 3) Imposes uniform statewide procedures governing disciplinary procedures for local agency and school district peace officers.

FISCAL EFFECT : Unknown

COMMENTS :

1) Since 1972, California law has required the state to reimburse local agencies and school districts for increased costs when the California State Legislature passes a law, or the Governor or a state agency issues an executive order. In 1979, California voters obligated the state to the requirement by adding Article XIII B, Section 6 to the California Constitution. To implement this constitutional amendment, the Legislature created the Commission on State Mandates (Commission) in 1984. The Commission is a quasi-judicial body whose primary responsibility is to hear and decide test claims that allege that the Legislature or a state agency imposed a reimbursable state-mandated program upon local agencies and school districts. If the Commission determines that test claim legislation imposes a state-mandated program upon local entities, it is required to adopt parameters and guidelines that define what activities will be reimbursed, and to adopt estimates of the statewide costs of a state-mandated program.

2) In 1998, the Legislature enacted Senate Bill 1785 (Hayden),

AB 2224
Page 3

Chapter 752, Statutes of 1998,

in an attempt to end the euthanasia of adoptable and treatable stray animals by the year 2010. The legislation required local animal shelters to increase the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care." On December 22, 1998, several local agencies filed test claims alleging that SB 1785 constituted a reimbursable state-mandated program. On January 25, 2001, the Commission partially approved the test claims. On February 28, 2002, the Commission adopted the parameters and guidelines for this program, and, on December 19, 2002, adopted a statewide cost estimate of \$79,153,000 for the Animal Adoption mandate.

3) Between 1976 and 1995, the Legislature enacted several statutes to ensure stable employer-employee relations and effective law enforcement services. The statutes imposed uniform statewide procedures governing disciplinary procedures for local agency and school district peace officers. On December 21, 1995, the City of Sacramento filed a test claim alleging that these statutes constituted a reimbursable state-mandated program. On November 30, 1999, the Commission partially approved this test claim. On July 27, 2000, the Commission adopted the parameters and guidelines for this program, and on March 29, 2001, adopted a statewide cost estimate of \$152,506,000 for the Peace Officer Bill of Rights program.

4) In 2003, due to the unexpected high cost of these programs, the Bureau of State Audits (BSA) audited a sample of local agency reimbursement claims and the Commission's parameters and guidelines. On October 15, 2003, BSA issued its audit findings, entitled, State Mandates: The High level of Questionable Costs Claimed Highlights the Need for Structural Reforms of the Process. The Audit Report made several recommendations to the Legislature, the Commission, the State Controller's Office, and local entities. According to the author and sponsor, AB 2224 makes the statutory changes needed to allow the Commission and the Controller to implement these

AB 2224

Page 4

recommendations.

5)The California State Association of Counties (CSAC) and the League of California Cities expressed serious concerns about the previous version of AB 2224. They objected to the absence of any time limit on the field audits of Peace Officer Bill of Rights claims, and to the fact that the amendments to the Animal Adoption mandate parameters and guidelines were made retroactive to claims for costs incurred on January 1, 1999, and thereafter. The author has amended the bill to place a two-year time limit on field audits and make the parameters and guidelines amendments applicable only to claims for costs incurred in the 2005-06 fiscal year and thereafter.

REGISTERED SUPPORT / OPPOSITION :

Support

None on file

Opposition

CA Animal Care Coalition
CA Federation for Animal Legislation
CA Veterinary Medical Association
Individual letter (1)

Analysis Prepared by : J. Stacey Sullivan / L. GOV. / (916)
319-3958

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 29, 2014, I served the:

Claimant Comments and State Controller's Office Comments

Incorrect Reduction Claim

Graduation Requirements, 05-4435-I-50 and 08-4435-I-52

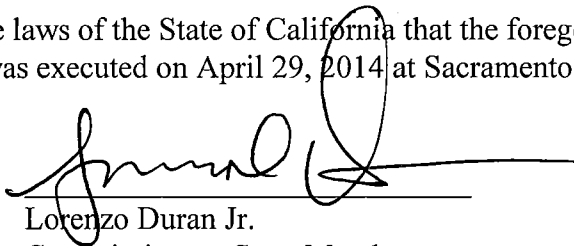
Education Code Section 51225.3; Statutes 1983, Chapter 498

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002

Clovis Unified School 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 29, 2014 at Sacramento, California.



Lorenzo Duran Jr.
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 4/8/14

Claim Number: 05-4435-I-50 Consolidated with 08-4435-I-52

Matter: Graduation Requirements

Claimant: Clovis Unified School 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, § 1181.2.)

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SAquino@sco.ca.gov

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