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RECEIVED
September 15, 2017
**Commission on
State Mandates**

September 14, 2017

Heather Halsey
Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Case Name: Certificated School Employees: Parental Leave (16-TC-01)
Comments to Draft Proposed Decision
Claimant: Fresno Unified School District

Dear Ms. Halsey:

Fresno Unified School District ("Claimant") files the following comments in response to the Proposed Decision. ("DPD")

Claimant objects to exhibit *CSAC-Excess Insurance Authority v. Commission on State Mandates*, B188169, non-published decision. The objection is based on California Rules of Court (Rule 8.1115) that states "An opinion of a California Court of Appeal or superior court appellate division that is not certified for publication or ordered published must not be cited or relied on by a court or a party in any other action."

Claimant submits the attached declaration of Kim Kelstrom in response to the Proposed Decision.

Please be advised I will be testifying at the Commission on State Mandates hearing scheduled for September 22, 2017.

Sincerely,

ARTIANO SHINOFF

A handwritten signature in blue ink, appearing to read "Arthur M. Palkowitz", written over the typed name.

Arthur M. Palkowitz

Test Claim: Certificated School Employees- Parental Leave, 16-TC-01
Claimants: Fresno Unified School District
Declaration-Kim Kelstrom

I, Kim Kelstrom declare as follows:

1. I have personal knowledge of the facts stated herein, other than those matters stated on information and belief, and as to those matters, I believe them to be true. If called as a witness, I could and would competently testify thereto.

2. I am the Executive Officer, Fiscal Services for the Fresno Unified School District. I have been employed with the District for the past eighteen years.

3. Education Code Section 44977.5 requires school districts to provide differential pay, after the exhaustion of sick leave and accumulated sick leave, to certificated K-12 school district employees who qualify under the California Family Rights Act (CFRA) for maternity and paternity leave (parental leave), which may be taken for up to 12 school weeks, due to the birth of the employee's child or the placement of a child with the employee as a result of adoption or foster care.

4. After a certificated employee's sick leave and accumulated sick leave have been exhausted, differential pay is calculated as the difference between the certificated employee's salary and the salary paid to a substitute teacher. Substitute teachers are generally paid by the day. Thus, if a certificated teacher earns \$200 per day, and a substitute teacher is paid \$75 per day, the differential pay to the absent teacher is \$125 per day for the period of time during the 12-week authorized absence, after exhausting sick leave and accumulated sick leave.

Test Claim: Certificated School Employees- Parental Leave, 16-TC-01
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5. The differential pay is an increased actual expenditure incurred by the District that was not required before January 1, 2017. The differential pay is disbursed to the certificated employee during the period the employee is on parental leave.

6. The amount of funds budgeted by the District is an estimate of funds to be incurred in the subsequent school years. I agree with the following information taken from the California School Accounting Manual that is an exhibit to the test claim. "One of the unique features of fund accounting is the use of budgetary accounts, which, typically, are not used in commercial accounting. In fund accounting, the revenue and expenditure accounts are the "actual" accounts and represent the actual activity on the fund as it will be reported in the financial statements. In contrast the budgetary accounts are projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency's (LEA's) goals." (p.15)

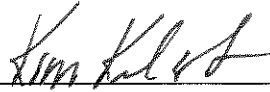
7. The following statement is not accurate. "The district is not incurring any increased costs for the differential pay."

8. Due directly to the new law the District has been required to develop and implement internal policies, training, procedures and forms relating to the administration of the Parental Leave Program. (One-time)

9. I hereby declare, that the information in this test claim submission is true and complete to the best of my own knowledge or information or belief.

Test Claim: Certificated School Employees- Parental Leave, 16-TC-01
Claimants: Fresno Unified School District
Declaration-Kim Kelstrom

Dated: September 13, 2016



KIM KELSTROM
EXECUTIVE OFFICER, FISCAL SERVICES
FRESNO UNIFIED SCHOOL DISTRICT

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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.

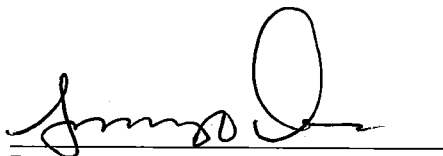
On September 15, 2017, I served the:

- **Claimant Comments on the Proposed Decision**

Certificated School Employees: Parental Leave, 16-TC-01
Education Code Section 44977.5;
Statutes 2015, Chapter 400 (AB 375)
Fresno 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 September 15, 2017 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 8/10/17

Claim Number: 16-TC-01

Matter: Certificated School Employees: Parental Leave

Claimant: Fresno 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, § 1181.3.)

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