



October 9, 2025

Ms. Anne Kato  
State Controller's Office  
Local Government Programs and  
Services Division  
3301 C Street, Suite 740  
Sacramento, CA 95816

Mr. Arthur Palkowitz  
Law Offices of Arthur M. Palkowitz  
12807 Calle de la Siena  
San Diego, CA 92130

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

**Re: Revised Draft Proposed Statewide Cost Estimate, Schedule for Comments, and Notice of Hearing**  
*Public School Restrooms: Menstrual Products, 22-TC-04*  
Statutes 2021, Chapter 664 (AB 367); Education Code Section 35292.6; effective January 1, 2022

Dear Ms. Kato and Mr. Palkowitz:

The Revised Draft Proposed Statewide Cost Estimate for the above-captioned matter is enclosed for your review and comment.

**Written Comments:** Written comments may be filed on the Draft Proposed Statewide Cost Estimate not later than **5:00 p.m. on October 20, 2025**. You are advised that comments filed with the Commission are required to be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission's Dropbox. (Cal. Code Regs., tit. 2, § 1181.3(c)(2).) Refer to <https://www.csm.ca.gov/dropbox.shtml> on the Commission's website for electronic filing instructions. If e-filing would cause the filer undue hardship or significant prejudice, filing may occur by first class mail, overnight delivery or personal service only upon approval of a written request to the executive director. (Cal. Code Regs., tit. 2, § 1181.3(c)(3).)

**Hearing:** This matter is set for hearing on **December 5, 2025, in person at 10:00 a.m., at California Department of Food and Agriculture (CDFA), First Floor Auditorium, 1220 N Street, Sacramento, California, 95814 and via Zoom.**

The Proposed Statewide Cost Estimate will be issued on or about November 21, 2025.

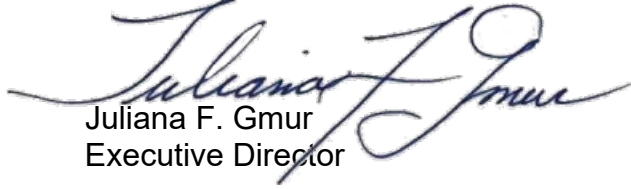
This matter is proposed for the Consent Calendar. Please let us know in advance if you oppose having this item placed on the Consent Calendar.

Please also notify Commission staff not later than noon on the Tuesday prior to the hearing, December 2, 2025, that you or a witness you are bringing plan to testify and please specify the names of the people who will be speaking for inclusion on the witness list and the names and email addresses of the people who will be speaking both in person and remotely to receive a hearing panelist link in Zoom.

Ms. Kato and Mr. Palkowitz  
October 9, 2025  
Page 2

The last communication from Commission staff will be the Proposed Statewide Cost Estimate, which will be issued approximately 2 weeks prior to the hearing, and it is incumbent upon the participants to let Commission staff know if they wish to testify or bring witnesses.

Very truly yours,

A handwritten signature in blue ink, reading "Juliana F. Gmur". The signature is fluid and cursive, with a large, stylized initial "J".

Juliana F. Gmur  
Executive Director

**ITEM \_\_\_\_**

**REVISED DRAFT PROPOSED STATEWIDE COST ESTIMATE**

**\$3,438,686 - \$21,351,522**

**Initial Claim Period, January 1, 2022 to June 30, 2022, and  
Fiscal Years 2022-2023 and 2023-2024**

**\$1,069,880 - \$19,304,947 [Plus the Implicit Price Deflator]  
Fiscal Year 2024-2025 and Following**

Education Code Section 35292.6

As Amended by Statutes 2021, Chapter 664, Sections 1 and 3 (AB 367)

*Public School Restrooms: Menstrual Products*

22-TC-04

The Commission on State Mandates (Commission) adopted this Statewide Cost Estimate by a vote of [vote count will be included in the adopted Statewide Cost Estimate] during a regularly scheduled hearing on December 5, 2025 as follows:

<b>Member</b>	<b>Vote</b>
Lee Adams, County Supervisor	
Deborah Gallegos, Representative of the State Controller, Vice Chairperson	
Karen Greene Ross, Public Member	
Renee Nash, School District Board Member	
William Pahland, Representative of the State Treasurer	
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	
Alexander Powell, Representative of the Director of the Office of Land Use and Climate Innovation	

**STAFF ANALYSIS**

**Summary of the Mandate, Eligible Claimants, and Period of Reimbursement**

This Statewide Cost Estimate addresses increased costs arising from the Menstrual Equity for All Act of 2021 (Stats. 2021, ch. 664, Ed. Code, §35292.6), effective January 1, 2022. The Act requires public schools, including a school operated by a school district, a county office of education, or a charter school, that maintain any combination of classes from grades 6 through 12, inclusive, to stock all women's restrooms, all-gender restrooms, and at least one men's restroom with menstrual products (defined as tampons and menstrual pads), free of cost, on or before the start

of the 2022-2023 school year. The Act also requires these public schools to post a notice regarding these statutory requirements in a prominent and conspicuous location in every restroom required to be stocked with menstrual products.<sup>1</sup>

On March 22, 2024, the Commission on State Mandates (Commission) adopted the Test Claim Decision,<sup>2</sup> finding that the test claim statute (Ed. Code, § 35292.6, Stats. 2021, ch. 664), imposes a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning January 1, 2022, on school districts, including county offices of education, for their schools that maintain any combination of classes from grades six through 12, inclusive, to do the following:

1. For schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, and at least one men's restroom, *minus* 50 percent of all restrooms (which is not new because it was required by prior law).
2. For schools that did **not** meet the 40-percent pupil poverty level under prior law, to stock all women's restrooms and any all-gender restrooms, and at least one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.
3. For all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to stock menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.<sup>3</sup>

The Commission adopted the Decision and Parameters and Guidelines on July 26, 2024,<sup>4</sup> approving reimbursement for school districts, including county offices of education, for their grade 6-12 schools.<sup>5</sup>

The initial reimbursement period is January 1, 2022 to June 30, 2022 and fiscal years 2022-2023 and 2023-2024. Eligible claimants were required to file initial claims with the

---

<sup>1</sup> The Act was amended by Statutes 2023, chapter 421 to expand the requirements to schools with pupils in grades 3 through 12, inclusive. The Commission has no jurisdiction over the amended Act because no Test Claim was filed on it.

<sup>2</sup> Exhibit A, Test Claim Decision.

<sup>3</sup> Exhibit B, Decision and Parameters and Guidelines, pages 1-2.

<sup>4</sup> Exhibit B, Decision and Parameters and Guidelines.

<sup>5</sup> Exhibit B, Decision and Parameters and Guidelines, pages 7-8, 23.

State Controller's Office (Controller) by February 27, 2025, for the period beginning January 1, 2022, through June 30, 2024. Late initial reimbursement claims may be filed until February 27, 2026, but will incur a 10 percent late filing penalty of the total amount of the initial claim without limitation.<sup>6</sup>

### **Reimbursable Activities**

The Commission approved the following for this program, which is reimbursable for school districts, including county offices of education, for their schools that maintain any combination of classes from grades six through 12, inclusive:

#### **A. Stocking an Adequate Supply of Menstrual Products Free of Cost for Pupils**

1. For schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687),<sup>7</sup> to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in *additional* restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, **minus** 50 percent of all restrooms (which is not new because it was required by prior law).

Eligible claimants are **not** entitled to reimbursement under these Parameters and Guidelines for the activities and costs approved by the Commission in *Public School Restrooms: Feminine Hygiene Products*, 18-TC-01, which addressed Education Code section 35292.6 (Stats. 2017, ch. 687). Those costs may be claimed under *Public School Restrooms: Feminine Hygiene Products*, 18-TC-01.

2. For schools that did **not** meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.
3. Purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos. 1 and 2 above.

Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate,

---

<sup>6</sup> Government Code section 17561(d)(3).

<sup>7</sup> These schools are those that are eligible for Title I, Part A funds and meet the second test identified in section 6314(a)(1)(A) of Title 20 of the United States Code, in which not less than 40 percent of the children *enrolled* in the school are from low-income families. Exhibit B, Decision and Parameters and Guidelines, pages 20, 25, footnotes 50, 53, respectively.

or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.

***Reimbursement is not required to stock any products other than menstrual pads and tampons for pupils, or to stock menstrual products in more than one men's restroom per school.***<sup>8</sup>

An adequate supply of menstrual products and dispensers to comply with Section IV.A.1 and 2 of the Parameters and Guidelines may be determined based on the enrollment of female, transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 that may use those products each claim year, the estimated number of products those pupils may use each claim year; and the number of restrooms now required to be stocked.

In the reimbursement claims, claimants shall identify:

- a. The total number of schools in the claimant's jurisdiction that maintain any combination of classes from grades 6 through 12, inclusive.
- b. For *each* school identified in a. above, provide the total enrollment of female, and estimated total enrollment of transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 in the claim year that may use the menstrual products required by the test claim statute.
- c. The total number of Title 1 schools in the claimant's jurisdiction identified in a. above, that met the 40 percent pupil poverty level and were required to comply with former Education Code section 35292.6 (Stats. 2017, ch. 687).
- d. For *each* Title 1 school that met the 40-percent pupil poverty level, as defined, and were required to comply with former Education Code section 35292.6 (Stats. 2017, ch. 687), please identify:
  - the total number of all restrooms in the school,
  - the total number of women's restrooms in the school,
  - the total number of all-gender restrooms in the school.
- e. For *each* school that did **not** meet the 40-percent pupil poverty level under prior law, please identify:
  - the total number of women's restrooms in the school, and
  - the total number of all-gender restrooms in the school.<sup>9</sup>

## **B. Posting a Notice**

1. For all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to

---

<sup>8</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 25.

<sup>9</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 26.

be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.<sup>10</sup>

### **Offsetting Revenues and Reimbursements**

As stated in the Parameters and Guidelines, any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds, shall be identified and deducted from any claim submitted for reimbursement.<sup>11</sup>

The claimants did not identify offsetting revenue in the initial reimbursement claims.

### **Statewide Cost Estimate**

Staff reviewed 121 unaudited reimbursement claims submitted by 74 school districts, as compiled by the Controller (although four of these claims were not counted because they are under the minimum claiming amount of \$1,000).<sup>12</sup> Staff developed the Statewide Cost Estimate based on the assumptions and methodology discussed herein.

**Table 1. Initial Reimbursement Period (January 2022-June 2022 and Fiscal Years 2022-2023 and 2023-2024) Cost Estimate**

Activity A.1. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in <i>additional</i> restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).	\$947,864 - \$8,350,346
Activity A.2. For school districts, including county offices of education, that maintain any combination of classes	\$357,079 - \$2,126,876

<sup>10</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 26.

<sup>11</sup> Exhibit B, Decision and Parameters and Guidelines, page 28.

<sup>12</sup> Government Code section 17564(a). The removed claims are from the following Districts: Petaluma City Elementary (2021-2022), Roseville City Elementary (2022-2023), Gold Trail Union (2023-2024), and Roseville City Elementary (2023-2024).

from grades six through 12, inclusive, with schools that did <b>not</b> meet the 40-percent pupil poverty level subjecting them to the <i>Feminine Hygiene Products</i> mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.	
Activity A.3. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos.1 and 2 above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.	\$1,997,197 - \$11,899,295
Activity B. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, for their schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.	\$9,174 - \$100,084
Total Direct Costs	\$3,311,314 – \$22,476,601
Indirect Costs identified	\$127,372 - \$865,236
Total Direct and Indirect Costs	\$3,438,686 - \$23,341,837
Offsetting Revenues or Other Reimbursements	(\$0 - \$0)
Late Filing Penalty	(\$0 - \$1,990,315)
<b>Total Costs</b>	<b>\$3,438,686 - \$21,351,522</b>

**Table 2. Estimated Annual Costs for 2024-2025 and Following**

Activity A.1. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that met the 40-percent pupil poverty level that were required	\$504,300 - \$7,747,904
--	-------------------------



to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).	
Activity A.2. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that did <b>not</b> meet the 40-percent pupil poverty level subjecting them to the <i>Feminine Hygiene Products</i> mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.	\$137,874 - \$1,544,554
Activity A.3. For school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos.1 and 2 above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.	\$390,669 - \$11,305,068
Total Direct Costs	\$1,032,843 - \$20,597,526
Indirect Costs identified	\$37,037 - \$733,540
Total Direct and Indirect Costs	\$1,069,880 - \$21,331,066
Offsetting Revenue	(\$0 - \$0)
Late Filing Penalty	(\$0 - \$2,026,119)
<b>Total Costs</b>	<b>\$1,069,880 - \$19,304,947</b>

### **Assumptions**

1. The total amount claimed for the initial reimbursement period may increase as a result of late or amended initial claims. Only 73 school districts (7.8 percent of eligible school districts) filed claims of an estimated 937 eligible districts

- that maintain any combination of grades 6-12, inclusive.<sup>13</sup> The low filing rate is likely due to the number of districts that will choose to opt into the K-12 Mandate Block Grant rather than filing claims (see assumption 10, below).
2. Offsetting revenue is \$0 because no specific offsetting revenue was identified in the Decision and Parameters and Guidelines and none was claimed in the initial claims. Moreover, the test claim statute states the menstrual products must be provided “free of cost for pupils.”<sup>14</sup>
  3. Four Districts’ claims were removed from the cost calculations because the amount claimed in each totaled less than \$1,000, the minimum required to file a claim.<sup>15</sup> The removed claims are from the following Districts: Petaluma City Elementary (2021-2022), Roseville City Elementary (2022-2023), Gold Trail Union (2023-2024), and Roseville City Elementary (2023-2024).
  4. This mandate expands on the prior mandate, *Feminine Hygiene Products* mandate (18-TC-01), requiring menstrual products in *additional* restrooms in Title 1 schools. The calculation of the additional costs relies on the number of schools required to comply with the mandate.

The California Department of Education (CDE) annually publishes data on Student Poverty Free and Reduced Price Meals.<sup>16</sup> Under federal law, local educational agencies can use several measures of poverty to determine a school’s eligibility for Title 1, Part A funds, one of which is the number of students enrolled and eligible for the free or reduced price lunch program.<sup>17</sup> The CDE’s published data includes fiscal years 2021-2022, 2022-2023, and 2023-2024, by school, with the grade levels identified, and the percentage of students enrolled on Census Day (the first Wednesday in October) eligible to receive free or reduced price meals under federal law. This list was filtered to exclude ineligible schools. Based on this data, the number of schools required to comply with the *Feminine Hygiene Products* mandate (18-TC-01) is estimated to be:

---

<sup>13</sup> Exhibit X (6), California Department of Education, List of School Districts, <https://www.cde.ca.gov/re/lr/do/schooldistrictlist.asp> (accessed on January 22, 2025).

<sup>14</sup> Education Code, section 35292.6 (a), (c) (Stats. 2021, ch. 664).

<sup>15</sup> Government Code section 17564(a).

<sup>16</sup> Exhibit X (5), California Department of Education, Free or Reduced Price Meals (Student Poverty) Data, <https://www.cde.ca.gov/ds/ad/filesdp.asp> (accessed on January 21, 2025).

<sup>17</sup> 20 United States Code section 6313(a)(5)(A).

- In 2021-2022, 5,530 schools;
- In 2022-2023, 5,695 schools;
- In 2023-2024, 5,852 schools.<sup>18</sup>

Thus, the average number of schools required to comply with *Feminine Hygiene Products* for the three-year period is 5692 schools.

In analyzing the costs for this program, both the Senate and Assembly Appropriations Committees used the Commission's Statewide Cost Estimate for the *Feminine Hygiene Products* (18-TC-01) mandate. But, the Assembly Committee added 10 percent because this mandate requires stocking menstrual products in any all-gender restrooms and one male restroom per school.<sup>19</sup> The Senate Appropriations Committee merely concluded that the costs "could be higher" for this program.<sup>20</sup>

5. The number of schools *not* required to comply with the prior mandate, *Feminine Hygiene Products* mandate (18-TC-01), must also be estimated. There are about 9,997 public schools in California.<sup>21</sup> Of these, 7,241 estimated schools are expected to comply with the mandated program because they maintain any combination of grades 6-12, inclusive.<sup>22</sup>

These figures were estimated by subtracting the number of schools required to comply with the *Feminine Hygiene Products* mandate (using the data under assumption 4, above) from the total number of public schools that maintain any combination of grades 6-12 (7,241):

- In 2021-2022: 1,711 schools
- In 2022-2023: 1,546 schools
- In 2023-2024: 1,389 schools.

Thus, the average number of schools that were *not* required to comply with *Feminine Hygiene Products* for the three-year period is 1549 schools.

---

<sup>18</sup> Exhibit X (5), California Department of Education, Free or Reduced Price Meals (Student Poverty) Data.

<sup>19</sup> Exhibit X (3), Assembly Committee on Appropriations, Analysis of AB 367 (2021-2022) page 2.

<sup>20</sup> Exhibit X (8), Senate Committee on Appropriations, Analysis of AB 367 (2021-2022) page 2.

<sup>21</sup> Exhibit X (4), California Department of Education, Fingertip Facts on Education in California.

<sup>22</sup> Exhibit X (7), California Department of Education, Public Schools and Districts Data Files.

6. Statewide costs may increase if the cost of materials and supplies and labor increases. The claimant submitted receipts with the Test Claim indicating \$347.49 per dispenser purchased.<sup>23</sup> The average cost per dispenser for the claimants that filed initial reimbursement claims is \$384.23.<sup>24</sup> Moreover, employee salaries may increase or decrease in the future, thereby increasing or decreasing labor costs to comply with the mandate.
7. Costs are likely to be higher in the initial reimbursement period because of the requirement to install or retrofit dispensers. As dispensers are installed in the required restrooms, these initial costs would diminish and the ongoing costs would be primarily for stocking the menstrual products.
8. A sufficient number of dispensers to comply with the mandate is unknown. The Parameters and Guidelines state “An adequate supply of menstrual products and dispensers to comply with Section IV.A.1 and 2 of these Parameters and Guidelines may be determined based on the enrollment of female, transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 that may use those products each claim year, the estimated number of products those pupils may use each claim year; and the number of restrooms now required to be stocked.” Based on the requirement “to stock all women’s restrooms and all-gender restrooms, plus one men’s restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils,”<sup>25</sup> there are enough dispensers in the restrooms if they can hold enough products to make them available at all times. A school may choose to place multiple dispensers in each restroom required to be stocked if it determines they are necessary to comply with the mandate to stock the products at all times. If restrooms are stocked multiple times a day, fewer dispensers per restroom are required. However, if they are only stocked one or two times per day, more dispensers may be necessary, especially in multi-stall restrooms in larger schools.

In their reimbursement claims, the claimants must identify: 1) the total number of schools in the claimant’s jurisdiction that maintain any combination of classes from grades 6 through 12, inclusive; 2) for *each* school the claimant identified, the total enrollment of female, and the estimated total enrollment of transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 in the claim year that may use the menstrual products; 3) the total number of Title 1 schools in the claimant’s jurisdiction that met the 40 percent pupil poverty level and were required to comply with former Education Code section 35292.6 (Stats. 2017, ch. 687, i.e., *Feminine Hygiene Products*); 4) *each* Title 1 school that met the 40-percent pupil poverty level, as defined, and were required to comply with prior law (former Ed. Code, §

---

<sup>23</sup> Exhibit X (1), Test Claim, pages 13, 27, 29, 30.

<sup>24</sup> Exhibit X (2), Spreadsheet of Claimant Data.

<sup>25</sup> Exhibit B, Decision and Parameters and Guidelines, pages 20, 25.

35292.6, Stats. 2017, ch. 687), the total number of all restrooms in the school, and the total number of women's restrooms in the school, and the total number of all-gender restrooms in the school; 5) for *each* school that did **not** meet the 40-percent pupil poverty level under prior law, the total number of women's restrooms in the school, and the total number of all-gender restrooms in the school.<sup>26</sup>

We assume that the Title 1 schools that were required to comply with the *Feminine Hygiene Products* mandate (18-TC-01) already had dispensers in all of their restrooms that were required to be stocked with menstrual products except for one men's restroom and any all-gender restrooms, and that all other schools maintaining any combination of grades 6-12, inclusive, have installed or retrofitted dispensers in all their restrooms required to stock menstrual products. The claims data do not identify how many dispensers were already in place in compliance with the mandate without retrofitting. As indicated in the Parameters and Guidelines, "Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective."<sup>27</sup>

Accordingly, although a sufficient number of dispensers to comply with the mandate statewide is not known and will vary by school district, it is assumed that the dispensers purchased and retrofitted during the initial period of reimbursement was determined to be the number necessary and sufficient for the claiming school districts to comply with the mandate.

9. The Controller may conduct audits and reduce any claim it deems to be excessive or unreasonable.<sup>28</sup> Thus, the total amount for this program may be lower than the Statewide Cost Estimate based on the Controller's audit findings.
10. The future annual costs for this program may be lower than this estimate if this program is added to the K-12 Mandate Block Grant (as was the *Feminine Hygiene Products* mandate (18-TC-01)),<sup>29</sup> in which school districts voluntarily participate. Districts that participate in a program added to the block grant cannot claim through the state's reimbursement process.<sup>30</sup> The block grant allows school districts to receive a per pupil allocation to carry out reimbursable mandated activities. Thus, if this program is added to the block

---

<sup>26</sup> Exhibit B, Decision and Parameters and Guidelines, pages 21, 26.

<sup>27</sup> Exhibit B, Decision and Parameters and Guidelines, pages 10, 18-19.

<sup>28</sup> Government Code section 17561.

<sup>29</sup> Government Code section 17581.6(f)(36).

<sup>30</sup> Government Code section 17581.6(c)(3).

grant, it could result in future annual costs that are lower than the Statewide Cost Estimate.

### **Methodology**

The low estimate for all activities is the amount claimed, based on 117 unaudited reimbursement claims (20 for January 1, 2022-June 30, 2022, 56 for 2022-2023, and 41 for 2023-2024) filed by 73 school districts (7.8 percent of eligible school districts), as compiled by the Controller. These totals do not include four claims filed under the minimum \$1,000 threshold:<sup>31</sup> Petaluma City Elementary (2021-2022), Roseville City Elementary (2022-2023), Gold Trail Union (2023-2024), and Roseville City Elementary (2023-2024), as stated above under assumption 3.

#### **A. Initial Reimbursement Period (January 2022-June 2022 and Fiscal Years 2022-2023 and 2023-2024) Cost Estimate**

Activity A.1., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with Title 1 schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).

The low estimate is the costs actually claimed for Activity A.1. during the initial reimbursement period, totaling \$947,864.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.1.) by the number of Title 1 schools in districts not claiming costs (the difference between the average number of Title 1 schools [5,692] and the number of Title 1 schools in districts that filed claims [646] = [5,046] Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity A.1. actual costs claimed [\$947,864] / schools in claiming districts [646] = \$1,467 average cost per school for the initial period of reimbursement.

Activity A.1. average cost per school [\$1,467] \* number of Title 1 non-filer schools [5,046] = Cost for districts not filing claims [\$7,402,482]

Cost for districts not filing claims [\$7,402,482] + cost of claims filed [\$947,864] = Total potential Activity A.1. cost [\$8,350,346]

Activity A.2., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that did *not* meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law (non-Title 1 schools), to stock all women's

---

<sup>31</sup> Government Code section 17564(a).

restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.

The low estimate is the costs actually claimed for Activity A.2. during the initial reimbursement period, totaling \$357,079.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per non-Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.2.) by the number of non-Title 1 schools in districts not claiming costs (the difference between the average number of non-Title 1 schools [1,549] and the number of non-Title 1 schools in districts that filed claims [260] = [1,289] non-Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity A.2. actual costs claimed [\$357,079] / schools in claiming districts [260] = \$1,373 average cost per school for the initial period of reimbursement.

Activity A.2. average cost per school [\$1,373] \* number of non-Title 1 non-filer schools [1,289] = Cost for districts not filing claims [\$1,769,797]

Cost for districts not filing claims [\$1,769,797] + cost of claims filed [\$357,079] = Total potential Activity A.2. cost [\$2,126,876]

Activity A.3., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos.1 and 2 above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.

The low estimate is the costs actually claimed for Activity A.3. during the initial reimbursement period, totaling \$1,997,197.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per non-Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.3.) by the number of non-Title 1 schools in districts not claiming costs (the difference between the average number of non-Title 1 schools [1,549] and the number of non-Title 1 schools in districts that filed claims [260] = [1,289] non-Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity A.3. actual costs claimed [\$1,997,197] / schools in claiming districts [260] = \$7,682 average cost per school for the initial period of reimbursement.

Activity A.3. average cost per school [\$7,682] \* number of non-Title 1 non-filer schools [1,289] = Cost for districts not filing claims [\$9,902,098]

Cost for districts not filing claims [\$9,902,098] + cost of claims filed [\$1,997,197]  
= Total potential Activity A.3. cost [\$11,899,295]

Activity B requires all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products. This is presumed to be claimed one time.

The low estimate are the costs actually claimed for Activity B. during the initial reimbursement period, totaling \$9,174.

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed per school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity B.) by the number schools in districts not claiming costs (the difference between the average number of schools [9,997] and the number of schools in districts that filed claims [906] = [9,091] non-Title 1 schools) then adding the amount claimed for the 2.5 years in the initial period of reimbursement.

Activity B. actual costs claimed [\$9,174] / schools in claiming districts [906] = \$10  
average cost per school for the initial period of reimbursement.

Activity B. average cost per school [\$10] \* number of non-filer schools [9,091] =  
Cost for districts not filing claims [\$90,910]

Cost for districts not filing claims [\$90,910] + cost of claims filed [\$9,174] = Total  
potential Activity B. cost [\$100,084]

**Indirect Costs:** The low estimate is the amount of indirect costs claimed. The high estimate assumes that all eligible claimants who have not yet filed claims will file claims for indirect costs at the same average rate claimed, which is calculated by dividing indirect costs claimed by direct costs claimed equals average indirect cost rate (as a percentage). Then multiply the average indirect cost rate by the estimated direct costs.

Indirect Costs Actually Claimed [\$127,372] / Direct Costs Actually Claimed  
[\$3,311,314] = Average Indirect Cost Rate [3.85%].

Non-filer potential Activity A.1. cost [\$7,402,482]+ Non-filer potential Activity A.2.  
cost [\$1,769,797] + Non-filer potential Activity A.3. cost [\$9,902,098] + Non-filer  
potential Activity B. cost [\$90,910] = Non-filer Total Direct Costs [\$19,165,287]

Indirect Cost Rate [3.85%] \*Non-filer Total Direct Costs [\$19,165,287] = Non-filer  
Indirect Costs [\$737,864]

Non-filer Indirect Costs [\$737,864] + Indirect Costs Claimed [\$127,372] = Total  
potential Indirect Cost [\$865,236].

**Offsetting Revenues:** The low estimate is \$0 because none of the initial claims compiled by the Controller reported offsetting revenues. The high estimate is also \$0 because there is no data upon which to make an estimate.



**Late Filing Penalties:** The low estimate is \$0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high estimate assumes that all non-filers will file claims for the initial period of reimbursement, which will be subject to a late filing penalty, and that penalty is calculated by adding non-filer direct and indirect costs and subtracting offsets to get net costs. Then multiply the net costs by a ten percent late filing penalty to calculate estimated non-filer late filing penalties, which are added to the actual late filing penalties (as reported) to estimate the high-end late filing penalties.

Non-filer Total Direct Costs [\$19,165,287] + Non-filer Indirect Costs [\$737,864] =  
Estimated Non-filer Net Costs [\$19,903,151].

Estimated Non-filer Net Costs [\$19,903,151] \* (10% late filing penalty) =  
Estimated Non-filer Late Filing Penalties [\$1,990,315].

Actual Late Filing Penalties [\$0] + Estimated Non-filer Late Filing Penalties  
[\$1,990,315] = Total potential Late Filing Penalties [\$1,990,315].

#### **B. Projected Annual Costs for Fiscal Year 2024-2025 and Following**

The low estimate for all activities is the amount claimed, based on 41 unaudited reimbursement claims for 2023-2024 as compiled by the Controller and assumes that the same claimants that filed reimbursement claims for 2023-2024 will continue to file annual reimbursement claims for Activities A.1., A.2., and A.3. The costs for Activity B. are presumed one-time costs and are excluded from this projection.

Activity A.1., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with Title 1 schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Ed. Code, § 35292.6, Stats. 2017, ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in additional restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).

The high estimate, which assumes all eligible claimants will file claims, is calculated by multiplying the average costs claimed during 2023-2024 per Title 1 school (actual costs claimed divided by the number of schools in districts that claimed costs for Activity A.1.) by the number of Title 1 schools in districts not claiming costs (the difference between the number of Title 1 schools [5,852] and the number of Title 1 schools in districts that filed claims for 2023-2024 for Activity A.1. [381] = [5,471] Title 1 schools) then adding the amount claimed.

Activity A.1. actual costs claimed for 2023-2024 [\$504,300] / schools in claiming districts [381] = \$1,324 average cost per school

Average A.1. average cost per school [\$1,324] \* number of Title 1 schools in districts not claiming costs [5,471] = Cost for districts not filing claims  
[\$7,243,604]

Cost of districts not filing claims [\$7,243,604] + amount claimed [\$504,300] =  
Total potential Activity A.1. cost [\$7,747,904]

Activity A.2., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, with schools that did **not** meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law (non-Title 1 schools), to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.

The high estimate, which assumes that all eligible claimants will file claims, is calculated by multiplying the average costs claimed during 2023-2024 per non-Title 1 school (actual costs claimed divided by the number of non-Title 1 schools in districts claiming costs for Activity A.2.) by the number of eligible non-Title 1 schools in districts not claiming costs (the difference between the number of non-Title1 schools [1,389] and the number of non-Title 1 schools in districts that filed claims for 2023-2024 for Activity A.2. [124] = [1,265] non-title 1 schools) then add the amount claimed.

Activity A.2. average cost per non-Title 1 school, costs claimed for 2023-2024:  
\$137,874 / Non-Title 1 schools in districts that claimed A.2. costs [124] = Average cost per non-Title 1 school [\$1,112].

Average cost per non-Title 1 school [\$1,112] \* [1,265] Non-Title 1 schools = Cost for districts not filing claims [\$1,406,680]

Cost for districts not filing claims [\$1,406,680] + amount claimed [\$137,874] =  
Total potential Activity A.2. cost [\$1,544,554]

Activity A.3., requires school districts, including county offices of education, that maintain any combination of classes from grades six through 12, inclusive, to purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in nos. A.1. and A.2. above. Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with the mandate, whichever is more cost effective.

The high estimate, which assumes that all eligible claimants will file claims, is calculated by multiplying the average costs claimed during 2023-2024 per non-Title 1 school (actual costs claimed divided by the number of non-Title 1 schools in districts claiming costs for Activity A.3.) by the number of eligible non-Title 1 schools in districts not claiming costs (the difference between the number of non-Title1 schools [1,389] and the number of non-Title 1 schools in districts that filed claims for 2023-2024 for Activity A.3. [48] = [1,341] non-title 1 schools) then add the amount claimed.

Activity A.3. actual costs claimed [\$390,669] / the number of non-Title 1 schools in the claiming districts [48] = average Activity A.3. cost per non-Title 1 school [\$8,139]

Average Activity A.3. cost per Non-Title 1 school [\$8,139] \* number of non-Title 1 schools [1,341] = Cost for districts not filing claims [\$10,914,399]

Cost for districts not filing claims [\$10,914,399] + [\$390,669] costs claimed = Total potential Activity A.3. cost [\$11,305,068]

**Indirect Costs:** The low estimate is the indirect costs actually claimed for 2023-2024. The high estimate assumes that all eligible claimants who have not yet filed claims will file claims for indirect costs at the same average rate actually claimed, which is calculated by dividing indirect costs claimed by direct costs claimed equals average indirect cost rate (as a percentage). Then multiply the average indirect cost rate by the estimated direct costs.

Indirect Costs Actually Claimed [\$37,037] / Direct Costs Actually Claimed [\$1,039,123] = Average Indirect Cost Rate [3.56%].

Non-filer potential Activity A.1. cost [\$7,243,604] + Non-filer potential Activity A.2. cost [\$1,406,680] + Non-filer potential Activity A.3. cost [\$10,914,399] = Non-filer Total Direct Costs [\$19,564,683]

Indirect Cost Rate [3.56%] \* Non-filer Total Direct Costs [\$19,564,683] = Non-filer Indirect Costs [\$696,503]

Non-filer Indirect Costs [\$696,503] + Indirect Costs Claimed [\$37,037] = Total potential Indirect Cost [\$733,540].

**Offsetting Revenues:** The low estimate is \$0 because none of the initial claims compiled by the Controller reported offsetting revenues. The high estimate is also \$0 because there is no data upon which to make an estimate.

**Late Filing Penalties:** The low estimate is \$0 because none of the initial claims compiled by the Controller were assessed a late filing penalty. The high estimate assumes that all non-filers will file claims for the initial period of reimbursement, which will be subject to a late filing penalty, and that penalty is calculated by adding non-filer direct and indirect costs and subtracting offsets to get net costs. Then multiply the net costs by a ten percent late filing penalty to calculate estimated non-filer late filing penalties, which are added to the actual late filing penalties (as reported) to estimate the high-end late filing penalties.

Non-filer Total Direct Costs [\$19,564,683] + Non-filer Indirect Costs [\$696,503] = Estimated Non-filer Net Costs [\$20,261,186].

Estimated Non-filer Net Costs [\$20,261,186] \* (10% late filing penalty) = Estimated Non-filer Late Filing Penalties [\$2,026,119].

Actual Late Filing Penalties [\$0] + Estimated Non-filer Late Filing Penalties [\$2,026,119] = Total potential Late Filing Penalties [\$2,026,119].

### **Draft Proposed Statewide Cost Estimate**

On June 4, 2025, Commission staff issued the Draft Proposed Statewide Cost Estimate.<sup>32</sup> No comments were filed on it. On July 8, 2025, Commission staff issued the Proposed Statewide Cost Estimate.<sup>33</sup> No comments were filed on it. On July 11, 2025, Commission staff issued a Notice of Postponement of Hearing. On September 26, 2025, Commission staff issued a second Notice of Postponement of Hearing. On October 9, 2025, Commission staff issued the Revised Draft Proposed Statewide Cost Estimate.<sup>34</sup>

### **Staff Recommendation**

Staff recommends that the Commission adopt this Statewide Cost Estimate of \$3,438,686 - \$21,351,522 for the Initial Claim Period that began on January 1, 2022 and ends on June 30, 2024.

---

<sup>32</sup> Exhibit C, Draft Proposed Statewide Cost Estimate.

<sup>33</sup> Exhibit D, Proposed Statewide Cost Estimate.

<sup>34</sup> Exhibit E, Revised Draft Proposed Statewide Cost Estimate.

## **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 9, 2025, I served the:

- **Current Mailing List dated September 30, 2025**
- **Revised Draft Proposed Statewide Cost Estimate, Schedule for Comments, and Notice of Hearing issued October 9, 2025**

*Public School Restrooms: Menstrual Products, 22-TC-04*

Statutes 2021, Chapter 664 (AB 367); Education Code Section 35292.6, effective January 1, 2022

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 9, 2025 at Sacramento, California.



---

Jill Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/30/25

**Claim Number:** 22-TC-04

**Matter:** Public School Restrooms: Menstrual Products

**Claimant:** Hesperia 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.)

**Amber Alexander**, Assistant Principal Budget Manager, *Department of Finance*  
Education Systems Unit, 915 L Street, 7th Floor, Sacramento, Ca  
Phone: (916) 445-0328  
Amber.Alexander@dof.ca.gov

**Michael Alferes**, Fiscal and Policy Analyst, K-12, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95816  
Phone: (916) 319-8332  
michael.alferes@lao.ca.gov

**Brooks Allen**, Executive Director, *California State Board of Education (SBE)*  
1430 N Street, Suite 5111, Sacramento, CA 95814  
Phone: (916) 319-0708  
BRAllen@cde.ca.gov

**Lili Apgar**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 324-0254  
lapgar@sco.ca.gov

**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

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

**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Charlene Brown**, Executive Administrative Assistant, *Realms Charter School*  
325 S Downs Street, Ridgecrest, CA 93555  
Phone: (760) 375-1010  
charlene.brown@rcrealms.org

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

**Guy Burdick**, Consultant, *MGT Consulting*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Edgar Cabral**, Fiscal and Policy Analyst, K-12, *Legislative Analyst's Office*  
925 L Street, Suite 100, Sacramento, CA 95816  
Phone: (916) 319-8332  
edgar.cabral@lao.ca.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

**Veronica Causor-Lara**, Manager, Internal Audit, *San Jose Unified School District*  
855 Lenzen Avenue, San Jose, CA 95126  
Phone: (408) 535-6000  
vcausorlara@sjusd.org

**Carolyn Chu**, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8326  
Carolyn.Chu@lao.ca.gov

**Lisa Constancio**, Senior Deputy Director, *California State Board of Education (SBE)*  
1430 N Street, Suite 5111, Sacramento, CA 95814  
Phone: (916) 319-0708  
LConstancio@cde.ca.gov

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

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

**Kevin Fisher**, Assistant City Attorney, *City of San Jose*  
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113

Phone: (408) 535-1987  
kevin.fisher@sanjoseca.gov

**Paula Fonacier-Tang**, Principal Program Budget Analyst, *Department of Finance*  
Education Unit, 915 L Street, 7th Floor, Sacramento, CA 95814  
Phone: (916) 445-0328  
Paula.FonacierTang@dof.ca.gov

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

**Len Garfinkel**, General Counsel, *California Department of Education*  
1430 N Street, Sacramento, CA 95814  
Phone: (916) 319-0860  
lgarfinkel@cde.ca.gov

**Justin Garrett**, Acting Chief Policy Officer, *California State Association of Counties (CSAC)*  
1100 K Street, Ste 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jgarrett@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

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

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 323-1127  
THoang@sco.ca.gov

**Ken Howell**, Senior Management Auditor, *State Controller's Office*  
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816  
Phone: (916) 323-2368  
KHowell@sco.ca.gov

**Justin Hurst**, *Department of Finance*  
Education, 915 L Street, 7th Floor, Sacramento, CA 95814  
Phone: (916) 445-0328  
Justin.Hurst@dof.ca.gov

**Angelique Huttonhill**, Deputy General Counsel, *California Department of Education*  
Legal, Audits, and Charters, Branch, 1430 N. Street Suite 5312, Sacramento, CA 95814  
Phone: N/A  
ahuttonhill@cde.ca.gov

**Kyle Hyland**, *School Services of California*  
1121 L Street, Suite 1060, Sacramento, CA 95814  
Phone: (916) 446-7517  
KyleH@sscal.com



**Jason Jennings**, Director, *Maximus Consulting*  
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236  
Phone: (804) 323-3535  
SB90@maximus.com

**Melody Jimenez**, Finance Budget Analyst, *Department of Finance*  
Education Unit, 915 L Street, 7th Floor, Sacramento, CA 95817  
Phone: (916) 445-0328  
Melody.Jimenez@dof.ca.gov

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 323-0706  
AJoseph@sco.ca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*  
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-9891  
akato@sco.ca.gov

**Jennifer Kuhn**, Deputy, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814  
Phone: (916) 319-8332  
Jennifer.kuhn@lao.ca.gov

**Lisa Kurokawa**, Bureau Chief for Audits, *State Controller's Office*  
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 327-3138  
lkurokawa@sco.ca.gov

**Government Law Intake**, *Department of Justice*  
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550  
Phone: (916) 210-6046  
governmentlawintake@doj.ca.gov

**Audin Leung**, Student Leader, *Free the Period California*  
1 Shield Ave, Pierce Co-op TB14, Davis, CA 95616  
Phone: (415) 318-9343  
freetheperiod.ca@gmail.com

**Ryan Lewis**, Superintendent, *Lake Elsinore Unified School District*  
545 Chaney Street, Lake Elsinore, CA 92530  
Phone: (951) 253-7000  
Ryan.Lewis@leusd.k12.ca.us

**Kristin Lindgren-Bruzzone**, General Counsel, *California School Boards Association*  
3251 Beacon Boulevard, West Sacramento, CA 95691  
Phone: (916) 669-3243  
klindgren-bruzzone@csba.org

**Kenneth Louie**, Chief Counsel, *Department of Finance*  
1021 O. Street, Suite 3110, Sacramento, CA 95814  
Phone: (916) 322-0971  
Kenny.Louie@dof.ca.gov

**Everett Luc**, Accounting Administrator I, Specialist, *State Controller's Office*  
3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 323-0766  
ELuc@sco.ca.gov

**Jill Magee**, Program Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
Jill.Magee@csm.ca.gov

**Darryl Mar**, Manager, *State Controller's Office*  
3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 323-0706  
DMar@sco.ca.gov

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

**Eric Monley**, Interim Director of Fiscal Services, *San Jose Unified School District*  
855 Lenzen Avenue, San Jose, CA 95126  
Phone: (408) 535-6000  
emonley@sjusd.org

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*  
915 L Street, Sacramento, CA 95814  
Phone: (916) 445-8918  
Marilyn.Munoz@dof.ca.gov

**Michelle Nguyen**, *Department of Finance*  
Education Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-0328  
Michelle.Nguyen@dof.ca.gov

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

**Arthur Palkowitz**, *Law Offices of Arthur M. Palkowitz*  
**Claimant Representative**  
12807 Calle de la Siena, San Diego, CA 92130  
Phone: (858) 259-1055  
law@artpalk.onmicrosoft.com

**Kirsten Pangilinan**, Specialist, *State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 322-2446  
KPangilinan@sco.ca.gov

**Dee Perry**, Board President, *Laguna Beach School District*  
550 Blumont Street, Laguna Beach, CA 92651  
Phone: (949) 497-7700  
dperry@lbusd.org

**Mona Powell**, Volunteer, *AB 367 Coalition*  
3424 Cameo Drive, Unit 45, Oceanside, CA 92056

Phone: (760) 889-5179  
mona@dotstash.co

**Trevor Power**, Accounting Manager, *City of Newport Beach*  
100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
tpower@newportbeachca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*  
1110 West Capitol Ave, West Sacramento, CA 95691  
Phone: (916) 617-4509  
robertar@cityofwestsacramento.org

**Seth Reddy**, *San Jose Unified School District*  
855 Lenzen Avenue, San Jose, CA 95126  
Phone: (408) 535-6000  
sreddy@sjusd.org

**Sandra Reynolds**, President, *Reynolds Consulting Group, Inc.*  
P.O. Box 891359, Temecula, CA 92589-1359  
Phone: (888) 202-9442  
rcginc19@gmail.com

**Kimberly Rosenberger**, Director, *California Department of Education*  
Government Affairs Division, 1430 N Street, Sacramento, CA 95814  
Phone: (916) 319-0570  
KROsenberger@cde.ca.gov

**Yong Salas**, *Senate Budget and Fiscal Review Committee*  
1020 N Street, Room 502, Sacramento, CA 95814  
Phone: (916) 651-4103  
Yong.Salas@sen.ca.gov

**Cindy Sconce**, Director, *Government Consulting Partners*  
5016 Brower Court, Granite Bay, CA 95746  
Phone: (916) 276-8807  
cindysconcegc@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

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

**Michelle Smith**, Superintendent, *Hesperia Unified School District*  
**Claimant Contact**  
15576 Main Street, Hesperia, CA 92345  
Phone: (760) 244-4411  
Michelle.Smith@hesperiausd.org

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, , Sacramento, CA 95814  
Phone: (916) 319-8303  
Paul.Steenhausen@lao.ca.gov

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

**Jolene Tollenaar**, *MGT Consulting Group*  
2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 243-8913  
jolenetollenaar@gmail.com

**Jessica Uzarski**, Consultant, *Senate Budget and Fiscal Review Committee*  
1020 N Street, Room 502, Sacramento, CA 95814  
Phone: (916) 651-4103  
Jessica.Uzarski@sen.ca.gov

**Adam Whelen**, Director of Public Works, *City of Anderson*  
1887 Howard St., Anderson, CA 96007  
Phone: (530) 378-6640  
awhelen@ci.anderson.ca.us

**Elisa Wynne**, Staff Director, *Senate Budget & Fiscal Review Committee*  
California State Senate, State Capitol Room 5019, Sacramento, CA 95814  
Phone: (916) 651-4103  
elisa.wynne@sen.ca.gov

**Bruce Yonehiro**, Chief Counsel, *California Department of Education*  
1430 N Street, Sacramento, CA 95814-5901  
Phone: (916) 319-0860  
BYonehiro@cde.ca.gov

**Helmholt Zinser-Watkins**, Associate Governmental Program Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,  
Sacramento, CA 95816  
Phone: (916) 324-7876  
HZinser-watkins@sco.ca.gov