

June 16, 2026

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

Mr. Chad Rinde  
County of Sacramento  
700 H Street, Suite 3650  
Sacramento, CA 95814

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

**Re: Draft Expedited Parameters and Guidelines, Schedule for Comments, and Notice of Tentative Hearing Date**

*Emergency Shelters: Persons with Pets, 24-TC-06*

Statutes 2023, Chapter 344, Section 2 (AB 781); Government Code Section 8593.10(c), and (d), effective January 1, 2024

County of Sacramento, Claimant

Dear Ms. Kato and Mr. Rinde:

On June 12, 2026, the Commission on State Mandates (Commission) adopted the Decision partially approving the Test Claim on the above-entitled matter.

State law provides that reimbursement, if any, is subject to Commission approval of parameters and guidelines for reimbursement of the mandated program, approval of a statewide cost estimate, a specific legislative appropriation for such purpose, a timely-filed claim for reimbursement, and subsequent review of the reimbursement claim by the State Controller's Office.

Following is a description of the responsibilities of all parties and of the Commission during the parameters and guidelines phase.

**Draft Expedited Parameters and Guidelines**

Pursuant to California Code of Regulations, title 2, section 1183.9, Commission staff has expedited the parameters and guidelines process by preparing Draft Expedited Parameters and Guidelines to assist the claimant. The proposed reimbursable activities have been limited to those approved in the Decision by the Commission. Reasonably necessary activities to perform the mandated activities may be proposed by the parties. (Cal. Code Regs., tit. 2, §1183.7(d).) "Reasonably necessary activities" are those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state-mandated program (Cal. Code Regs., tit. 2, §1183.7(d).)

Whether an activity is reasonably necessary is a mixed question of law and fact. All representations of fact to support any proposed reasonably necessary activities shall be supported by documentary evidence submitted in accordance with section 1187.5 of the Commission's regulations.

**Review of Draft Expedited Parameters and Guidelines**

Proposed modifications and comments may be filed on the Draft Expedited Parameters and Guidelines no later than **July 7, 2026**. (Cal. Code Regs., tit. 2, §1183.9(b).) Please note that all representations of fact submitted to the Commission must be signed under

penalty of perjury by persons who are authorized and competent to do so and must be based upon the declarant's personal knowledge, information, or belief. (Cal. Code Regs., tit. 2, §1187.5.) Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over an objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5.) The Commission's ultimate findings of fact must be supported by substantial evidence in the record.<sup>1</sup>

#### Rebuttals

Written rebuttals may be filed within 15 days of service of comments. (Cal. Code Regs., tit. 2, § 1183.9(c).)

#### **Draft Proposed Decision and Parameters and Guidelines**

If there are no substantive comments filed by the comment deadline, then no Draft Proposed Decision will be prepared or issued for comment and the matter will be set for the next regularly scheduled hearing, pursuant to section 1183.9(d) of the Commission's regulations. If substantive comments are filed, Commission staff will review the Draft Expedited Parameters and Guidelines, comments, and any rebuttals and will prepare a Draft Proposed Decision and Parameters and Guidelines, which will be issued for comment.

#### **Alternative Process: Joint Reasonable Reimbursement Methodology and Statewide Estimate of Costs**

##### Test Claimant and Department of Finance Submission of Letter of Intent

Within 30 days of the Commission's adoption of a decision on a test claim, the test claimant and the Department of Finance may notify the executive director of the Commission in writing of their intent to follow the process described in Government Code sections 17557.1–17557.2 and section 1183.11 of the Commission's regulations to develop a *joint reasonable reimbursement methodology* and *statewide estimate of costs* for the initial claiming period and budget year for reimbursement of costs mandated by the state. The written notification shall provide all information and filing dates as specified in Government Code section 17557.1(a).

##### Test Claimant and Department of Finance Submission of Draft Reasonable Reimbursement Methodology and Statewide Estimate of Costs

Pursuant to the plan, the test claimant and the Department of Finance shall submit the *Draft Reasonable Reimbursement Methodology and Statewide Estimate of Costs* to the Commission. See Government Code section 17557.1 for guidance in preparing and filing a timely submission.

##### Review of Proposed Reasonable Reimbursement Methodology and Statewide Estimate of Costs

Upon receipt of the jointly developed proposals, Commission staff shall notify all

---

<sup>1</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

recipients that they shall have the opportunity to review and provide written comments concerning the draft reasonable reimbursement methodology and proposed statewide estimate of costs within 15 days of service. The test claimant and Department of Finance may submit written rebuttals to Commission staff.

Adoption of Reasonable Reimbursement Methodology and Statewide Estimate of Costs

At least 10 days prior to the next hearing, Commission staff shall review comments and rebuttals and issue a staff recommendation on whether the Commission should approve the draft reasonable reimbursement methodology and adopt the proposed statewide estimate of costs pursuant to Government Code section 17557.2.

**Alternative Process: Reasonable Reimbursement Methodology Proposed for Inclusion in Parameters and Guidelines**

Government Code section 17518.5 provides a process for a reasonable reimbursement methodology to be proposed by the Department of Finance, the State Controller, an affected state agency, the claimant, or an interested party for inclusion in the parameters and guidelines of an amendment to parameters and guidelines. In this context, Government Code section 17518.5 defines “reasonable reimbursement methodology” as a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514 which shall:

- Be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- Consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner, and
- Whenever possible, be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.

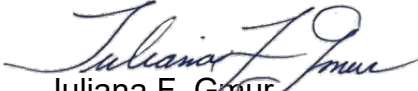
You are advised that comments filed with the Commission are required to be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission’s Dropbox. (Cal. Code Regs., tit. 2, § 1181.3.) Refer to <https://www.csm.ca.gov/dropbox.shtml> on the Commission’s website for 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 prior approval of a written request to the executive director. (Cal. Code Regs., tit. 2, § 1181.3(j).)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission’s regulations.

Ms. Kato and Mr. Rinde  
June 16, 2026  
Page 4

**Hearing:** The Proposed Decision and Parameters and Guidelines for this matter are tentatively set for hearing on **Friday, August 14, 2026**, at 10:00 a.m., and will be issued on or about July 31, 2026, but may be heard on **Friday, October 9, 2026**, at 10:00 a.m., and will be issued on or about September 25, 2026, if substantive comments are filed by the comment deadline.

Very truly yours,



Juliana F. Gmur  
Executive Director

Hearing Date: August 14, 2026<sup>1</sup>

## **DRAFT EXPEDITED PARAMETERS AND GUIDELINES**

Government Code Section 8593.10(c) and (d)  
Statutes 2023, Chapter 344, Section 2 (AB 781)

*Emergency Shelters: Persons with Pets*

24-TC-06

Period of reimbursement begins January 1, 2024

---

### **I. SUMMARY OF THE MANDATE**

These Parameters and Guidelines address Government Code section 8593.10, as added in 2023, which requires updates to county and city emergency plans to address emergency sheltering accommodations for persons with pets, to designate at least one emergency shelter and, “to the extent practicable,” one warming and cooling center to accommodate persons with pets, and to provide public information and notices about accommodating persons with pets during emergencies.

On June 12, 2026, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a partially reimbursable state-mandated program upon counties and cities within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514, beginning January 1, 2024. The Commission approved this Test Claim for the following reimbursable activities:

1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Gov. Code, § 8593.10(c)).

*Government Code section 8593.10(c) does not impose a reimbursable state-mandated program on cities.*

2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:
  - (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.
  - (2) Local organizations that may provide emergency pet assistance.

---

<sup>1</sup> Tentative. If substantive comments are received on the Draft Expedited Parameters and Guidelines, a Draft Proposed Decision and Parameters and Guidelines will be prepared and issued for comment and this matter will instead be set for the October 9, 2026 hearing.

(3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets.” (Gov. Code, § 8593.10(d).)

All other claims for reimbursement asserted are denied.

## **II. ELIGIBLE CLAIMANTS**

Any city, county, or city and county, whose costs for this program are paid from proceeds of taxes and incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

## **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on December 12, 2024, establishing eligibility for reimbursement for the 2023-2024 fiscal year. However, the test claim statute became effective on January 1, 2024. Therefore, costs incurred are reimbursable on or after January 1, 2024.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

## **IV. REIMBURSABLE ACTIVITIES**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event, or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Gov. Code, § 8593.10(c)).

*Government Code section 8593.10(c) does not impose a reimbursable state-mandated program on cities.*

2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:

(1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.

(2) Local organizations that may provide emergency pet assistance.

(3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets." (Gov. Code, § 8593.10(d).)

## **V. CLAIM PREPARATION AND SUBMISSION**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV., Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### **A. Direct Cost Reporting**

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

## B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f), excluding fringe benefits, or preparing

an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the de minimis rate.<sup>2</sup>

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage that the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed pursuant to this chapter<sup>3</sup> 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 not later than

---

<sup>2</sup> Effective October 1, 2024, the federal de minimis rate was raised from 10 percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

<sup>3</sup> This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING REVENUES AND REIMBURSEMENTS**

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 that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement.

## **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local governments in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the eligible claimants to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

## **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of an eligible claimant, the Commission shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

## **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The decisions adopted for the test claim and parameters and guidelines are legally binding on all parties and interested parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

## 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 June 16, 2026, I served the:

- **Current Mailing List dated June 9, 2026**
- **Draft Expedited Parameters and Guidelines, Schedule for Comments, and Notice of Tentative Hearing Date issued June 16, 2026**
- **Decision adopted June 12, 2026**

*Emergency Shelters: Persons with Pets, 24-TC-06*  
Statutes 2023, Chapter 344, Section 2 (AB 781); Government Code  
Section 8593.10(c), and (d), Effective January 1, 2024  
County of Sacramento, 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 June 16, 2026 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:** 6/9/26

**Claim Number:** 24-TC-06

**Matter:** Emergency Shelters: Persons with Pets

**Claimant:** County of Sacramento

### 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.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Assistant Auditor-Controller, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.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

**Aaron Avery**, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

**David Bass**, *Vice Mayor, City of Rocklin*

3970 Rocklin Road, Rocklin, CA 95677

Phone: (916) 663-8504

David.Bass@rocklin.ca.us

**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

**Sonia Brown**, Emergency Preparedness & Response Manager, *Department of Food & Agriculture*  
Animal Health Branch, 3800 Concourse Street, Ste. 150, Ontario, CA 91764  
Phone: (909) 947-4462  
sonia.brown@cdfa.ca.gov

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

**Allan Burdick**,  
7525 Myrtle Vista Avenue, Sacramento, CA 95831  
Phone: (916) 203-3608  
allanburdick@gmail.com

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*  
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.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

**Julissa Ceja Cardenas**, Legislative Analyst, *California State Association of Counties*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jcejacardenas@counties.org

**Ali Chemkhi**, Senior Supervising Accountant/Auditor, *County of San Bernardino*  
Office of Auditor-Controller, 268 West Hospitality Lane, Fourth Floor, San Bernardino, CA 92415-  
0018  
Phone: (909) 382-7035  
ali.chemkhi@sbcountyatc.gov

**Annette Chinn**, Consultant, *Cost Recovery Systems, Inc.*  
705-2 East Bidwell Street, #294, Folsom, CA 95630  
Phone: (916) 939-7901  
achinnrcs@aol.com

**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

**Thomas Deak**, Senior Deputy, *County of San Diego*  
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101  
Phone: (619) 531-4810  
Thomas.Deak@sdcounty.ca.gov

**Executive Director**, *California Animal Response Emergency Support (CARES)*  
CDFA Animal Health and Food Safety Services, Animal Health Branch, 1220 N Street, Sacramento,  
CA 95814  
Phone: (916) 900-5002  
CDFA.AHB\_Cares\_Program@cdfa.ca.gov

**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

**Tim Flanagan**, CIO-Registrar of Voters, *County of Solano*  
Registrar of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533  
Phone: (707) 784-3359  
Elections@solanocounty.com

**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

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@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

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

**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

**Emma Jungwirth**, Senior Legislative Advocate, *California State Association of Counties (CSAC)*  
1100 K Street, Ste 101, Sacramento, CA 95814  
Phone: (916) 650-8115  
ejungwirth@counties.org

**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

**Anita Kerezi**, Principal Consultant, *AK & Company*  
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446  
Phone: (805) 239-7994  
akcompanysb90@gmail.com

**Joanne Kessler**, Fiscal Specialist, *City of Newport Beach*  
Revenue Division, 100 Civic Center Drive , Newport Beach, CA 90266  
Phone: (949) 644-3199  
jkessler@newportbeachca.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

**Eric Lawyer**, Legislative Advocate, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8112  
elawyer@counties.org

**Kim-Anh Le**, Deputy Controller, *County of San Mateo*  
555 County Center, 4th Floor, Redwood City, CA 94063  
Phone: (650) 599-1104  
kle@smcgov.org

**William Lee**, Chief Deputy District Attorney, *County of San Bernardino District Attorney's Office*  
303 W. 3rd Street, San Bernardino, CA 92415-0502  
Phone: (909) 382-3800  
WLee@sbcda.org

**Fernando Lemus**, Principal Accountant - Auditor, *County of Los Angeles*  
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012  
Phone: (213) 974-0324  
flemus@auditor.lacounty.gov

**Erika Li**, Chief Deputy Director, *Department of Finance*  
915 L Street, 10th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
erika.li@dof.ca.gov

**Kenneth Louie**, Chief Counsel , *Department of Finance*  
915 L. Street, 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

**Suresh Malkani**, Finance Director, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
smalkani@applevalley.org

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

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

**David Neill**, Chief Counsel, *Office of Emergency Services*  
3650 Schriever Ave, Mather, CA 95655  
Phone: (916) 845-8510  
David.Neill@caloes.ca.gov

**Rosanna Nguyen**, Program Budget Manager, *Department of Finance*  
Local Government Unit, 915 L. Street, Sacramento, CA 95814  
Phone: (916) 445-3274  
Rosanna.Nguyen@dof.ca.gov

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

**Patricia Pacot**, Accountant Auditor I, *County of Colusa*  
Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932  
Phone: (530) 458-0424  
ppacot@countyofcolusa.org

**Arthur Palkowitz**, Attorney, *Law Offices of Arthur M. Palkowitz*  
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

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

**Jonathan Quan**, Associate Accountant, *County of San Diego*  
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123

Phone: 6198768518  
Jonathan.Quan@sdcountry.ca.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

**Chad Rinde**, Director of Finance, *County of Sacramento*  
**Claimant Representative/Claimant Contact**  
700 H Street, Room 3650, Sacramento, CA 95814  
Phone: (916) 874-7248  
RindeC@SacCounty.gov

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*  
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 327-7500  
jsankus@counties.org

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

**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

**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

**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

**Jolene Tollenaar**, Consultant, *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

**Alejandra Villalobos**, Management Services Manager, *County of San Bernardino*  
Office of Auditor-Controller, 222 West Hospitality Lane, Forth Floor, San Bernardino, CA 92415  
Phone: (909) 382-3191  
alejandra.villalobos@sbcountryatc.gov

**Tiffany Walston**, County Counsel, *County of Los Angeles*  
648 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012-2713  
Phone: (213) 974-1811  
twalston@counsel.lacounty.gov

**Renee Wellhouse**, President, *David Wellhouse & Associates, Inc.*  
3609 Bradshaw Road, H-382, Sacramento, CA 95927  
Phone: (916) 797-4883  
dwa-renee@surewest.net

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

**Arthur Wylene**, General Counsel, *Rural County Representatives of California (RCRC)*  
1215 K Street, Suite 1650, Sacramento, CA 95814  
Phone: (916) 447-4806  
awylene@rcrcnet.org

**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

**Kaily Yap**, Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-3274  
Kaily.Yap@dof.ca.gov

**Siew-Chin Yeong**, Director of Public Works, *City of Pleasanton*  
3333 Busch Road, Pleasanton, CA 94566  
Phone: (925) 931-5506  
syeong@cityofpleasantonca.gov

**Traci Young**, IS Project Director, *City and County of San Francisco*  
San Francisco Public Utilities Commission (SFPUC), 525 Golden Gate Ave, San Francisco, CA  
94102  
Phone: (415) 653-2583  
tmyoung@sflower.org

**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