



**RECEIVED**  
August 30, 2019  
*Commission on  
State Mandates*

**BETTY T. YEE**  
California State Controller

August 29, 2019

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

Re: **Draft Proposed Decision**  
Incorrect Reduction Claim  
*Graduation Requirements*, 16-4435-I-56  
Education Code Section 51225.3; Statutes of 1983, Chapter 498  
Fiscal Years: 2008-09 and 2009-10  
Grossmont Union High School District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) has reviewed the Commission on State Mandates' (Commission) draft proposed decision dated August 28, 2019, for the above incorrect reduction claim filed by Grossmont Union High School District. We support the Commission's conclusion and recommendation.

The Commission supported the SCO's net audit adjustment totaling \$15,585,832 for reductions related to unallowable acquisition of additional space costs; overstated textbooks, materials, and supplies costs; understated teacher staffing costs; and unreported offsetting revenues.

If you have any questions, please contact me by telephone at (916) 327-3138.

Sincerely,

LISA KUROKAWA, Bureau Chief  
Compliance Audits Bureau  
Division of Audits

LK/hf

19940

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On September 4, 2019, I served the:

- **Controller's Comments on the Draft Proposed Decision filed August 30, 2019**

*Graduation Requirements*, 16-4435-I-56

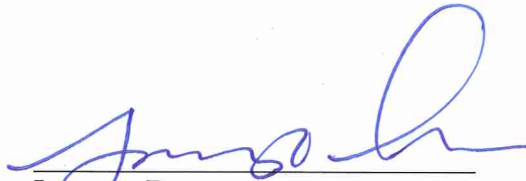
Education Code Section 51225.3; Statutes 1983, Chapter 498

Fiscal Years: 2008-2009 and 2009-2010

Grossmont Union High School District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 4, 2019 at Sacramento, California.



Lorenzo Duran

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 8/28/19

**Claim Number:** 16-4435-I-56

**Matter:** Graduation Requirements

**Claimant:** Grossmont Union High School District

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

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

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