



JOHN CHIANG
California State Controller

May 29, 2013

John al-Amin, Ph.D., Vice Chancellor of Administrative Services
Contra Costa Community College District
500 Court Street
Martinez, CA 94553

Dear Dr. al-Amin:

The State Controller's Office reviewed the costs claimed by Contra Costa Community College District for the legislatively mandated Integrated Waste Management Program (Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999) for the period of July 1, 1999, through June 30, 2001; July 1, 2003, through June 30, 2005; and July 1, 2006, through June 30, 2010. Our review was limited to ensuring that offsetting savings were properly reported in accordance with program requirements.

The district claimed \$166,411 for the mandated program. Our review found that \$97,766 is allowable and \$68,645 is unallowable. The costs are unallowable because the district did not report any offsetting savings realized as a result of implementing its Integrated Waste Management Plan, as described in the attached Summary of Program Costs, Summary of Offsetting Savings Calculations, and the Finding and Recommendation.

For fiscal year (FY) 1999-2000 through FY 2000-01, and FY 2003-04 through FY 2004-05 claims, the State paid the district \$52,280 from funds appropriated under Chapter 724, Statutes of 2010. Our review found that \$37,818 is allowable. The State will apply \$14,462 against any balances of unpaid mandated-program claims due the district as of October 19, 2010.

For FY 2006-07 through FY 2009-10 claims, the State made no payment to the district. Our review found that \$59,948 is allowable. The State will pay that amount, contingent upon available appropriations.

On April 30, 2013, we discussed the review results with Jonah Nicholas, Director of District Finance Services. During the telephone call, Mr. Nicholas stated that he concurred with the adjustment.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/nh

Attachments

RE: S13-MCC-941

cc: Jonah Nicholas, Director of District Finance Services
Contra Costa Community College District
Ray Pyle, Chief Facilities Planner
Contra Costa Community College District
Christine Atalig, Specialist, College Finance and Facilities Planning
California Community Colleges Chancellor's Office
Mollie Quasebarth, Principal Program Budget Analyst
Education Systems Unit, California Department of Finance
Mario Rodriguez, Finance Budget Analyst
Education Systems Unit, California Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

**Attachment 1—
Summary of Program Costs
July 1, 1999, through June 30, 2001;
July 1, 2003, through June 30, 2005;
and July 1, 2006, through June 30, 2010**

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment ¹
<u>July 1, 1999, through June 30, 2000</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 7,259	\$ 7,259	\$ —
Indirect costs	2,468	2,468	—
Total direct and indirect costs	9,727	9,727	—
Less offsetting savings ²	—	(1,154)	(1,154)
Total divert solid waste/maintain required level	9,727	8,573	(1,154)
All other activities:			
Direct costs:			
Salaries and benefits	1,145	1,145	—
Indirect costs	390	390	—
Total all other activities	1,535	1,535	—
Total program costs	\$ 11,262	10,108	\$ (1,154)
Less amount paid by the State ³		(11,262)	
Allowable costs claimed in excess of (less than) amount paid		\$ (1,154)	
<u>July 1, 2000, through June 30, 2001</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 8,486	\$ 8,486	\$ —
Indirect costs	2,885	2,885	—
Total direct and indirect costs	11,371	11,371	—
Less offsetting savings ²	—	(2,234)	(2,234)
Total divert solid waste/maintain required level	11,371	9,137	(2,234)
All other activities:			
Direct costs:			
Salaries and benefits	1,103	1,103	—
Indirect costs	374	374	—
Total all other activities	1,477	1,477	—
Total program costs	\$ 12,848	10,614	\$ (2,234)
Less amount paid by the State ³		(12,848)	
Allowable costs claimed in excess of (less than) amount paid		\$ (2,234)	

Attachment 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment ¹
<u>July 1, 2003, through June 30, 2004</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 9,299	\$ 9,299	\$ —
Indirect costs	3,050	3,050	—
Total direct and indirect costs	12,349	12,349	—
Less offsetting savings ²	—	(4,956)	(4,956)
Total divert solid waste/maintain required level	12,349	7,393	(4,956)
All other activities:			
Direct costs:			
Salaries and benefits	1,127	1,127	—
Indirect costs	369	369	—
Total all other activities	1,496	1,496	—
Total program costs	<u>\$ 13,845</u>	8,889	<u>\$ (4,956)</u>
Less amount paid by the State ³		(13,845)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (4,956)</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 9,844	\$ 9,844	\$ —
Indirect costs	3,229	3,229	—
Total direct and indirect costs	13,073	13,073	—
Less offsetting savings ²	—	(6,118)	(6,118)
Total divert solid waste/maintain required level	13,073	6,955	(6,118)
All other activities:			
Direct costs:			
Salaries and benefits	943	943	—
Indirect costs	309	309	—
Total all other activities	1,252	1,252	—
Total program costs	<u>\$ 14,325</u>	8,207	<u>\$ (6,118)</u>
Less amount paid by the State ³		(14,325)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (6,118)</u>	

Attachment 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment ¹
<u>July 1, 2006, through June 30, 2007</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 21,319	\$ 21,319	\$ —
Indirect costs	6,928	6,928	—
Total direct and indirect costs	28,247	28,247	—
Less offsetting savings ²	—	(11,723)	(11,723)
Total program costs	<u>\$ 28,247</u>	16,524	<u>\$ (11,723)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 16,524</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 31,134	\$ 31,134	\$ —
Indirect costs	10,118	10,118	—
Total direct and indirect costs	41,252	41,252	—
Less offsetting savings ²	—	(17,185)	(17,185)
Total program costs	<u>\$ 41,252</u>	24,067	<u>\$ (17,185)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 24,067</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 28,496	\$ 28,496	\$ —
Indirect costs	9,261	9,261	—
Total direct and indirect costs	37,757	37,757	—
Less offsetting savings ²	—	(18,400)	(18,400)
Total program costs	<u>\$ 37,757</u>	19,357	<u>\$ (18,400)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 19,357</u>	

Attachment 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment ¹
<u>July 1, 2009, through June 30, 2010</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 4,821	\$ 4,821	\$ —
Indirect costs	2,054	2,054	—
Total direct and indirect costs	6,875	6,875	—
Less offsetting savings ²	—	(19,268)	(19,268)
Subtotal	6,875	(12,393)	(19,268)
Adjustment to eliminate negative balance	—	12,393	12,393
Total program costs	<u>\$ 6,875</u>	—	<u>\$ (6,875)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>Summary: July 1, 1999, through June 30, 2001;</u>			
<u>July 1, 2003, through June 30, 2005; and July 1, 2006,</u>			
<u>through June 30, 2010</u>			
Divert solid waste/maintain required level:			
Direct costs:			
Salaries and benefits	\$ 120,658	\$ 120,658	\$ —
Indirect costs	39,993	39,993	—
Total direct and indirect costs	160,651	160,651	—
Less offsetting savings ²	—	(81,038)	(81,038)
Subtotal	160,651	79,613	(81,038)
Adjustment to eliminate negative balance	—	12,393	12,393
Total divert solid waste/maintain required level	<u>160,651</u>	<u>92,006</u>	<u>(68,645)</u>
All other activities:			
Direct costs:			
Salaries and benefits	4,318	4,318	—
Indirect costs	1,442	1,442	—
Total all other activities	<u>5,760</u>	<u>5,760</u>	<u>—</u>
Total program costs	<u>\$ 166,411</u>	97,766	<u>\$ (68,645)</u>
Less amount paid by the State ³		(52,280)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 45,486</u>	

¹ See Attachment 3, Finding and Recommendation.

² See Attachment 2, Summary of Offsetting Savings Calculations.

³ Payment from funds appropriated under Chapter 724, Statutes of 2010 (Assembly Bill No. 1610).

Attachment 2— Summary of Offsetting Savings Calculations July 1, 1999, through June 30, 2001; July 1, 2003, through June 30, 2005; and July 1, 2006, through June 30, 2010

Cost Elements	Offsetting Savings Reported	Offsetting Savings Realized			Review Adjustment ¹
		July - December	January - June	Total	
<u>July 1, 1999, through June 30, 2000</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		—	25.00%		
Actual diversion percentage	÷	—	÷ 26.22%		
Allocated diversion percentage		—	95.36%		
Tonnage diverted	×	—	× (30.20)		
Statewide average landfill fee per ton	×	—	× \$36.39		
Offsetting savings, Contra Costa College		—	(1,048)	(1,048)	
<i>District Office:</i>					
Maximum allowable diversion percentage		—	25.00%		
Actual diversion percentage		—	48.28%		
Allocated diversion percentage		—	51.79%		
Tonnage diverted	×	—	× (5.60)		
Statewide average landfill fee per ton	×	—	× \$36.39		
Offsetting savings, District Office		—	(106)	(106)	
Total offsetting savings, FY 1999-2000	\$ —	\$ —	\$ (1,154)	\$ (1,154)	\$ (1,154)
<u>July 1, 2000, through June 30, 2001</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		25.00%	25.00%		
Actual diversion percentage	÷	26.22%	÷ 29.31%		
Allocated diversion percentage		95.36%	85.29%		
Tonnage diverted	×	(30.20)	× (31.10)		
Statewide average landfill fee per ton	×	\$36.39	× \$36.39		
Offsetting savings, Contra Costa College		(1,048)	(965)	(2,013)	
<i>District Office:</i>					
Maximum allowable diversion percentage		25.00%	25.00%		
Actual diversion percentage	÷	48.28%	÷ 50.99%		
Allocated diversion percentage		51.79%	49.03%		
Tonnage diverted	×	(5.60)	× (6.45)		
Statewide average landfill fee per ton	×	\$36.39	× \$36.39		
Offsetting savings, District Office		(106)	(115)	(221)	
Total offsetting savings, FY 2000-01	\$ —	\$ (1,154)	\$ (1,080)	\$ (2,234)	\$ (2,234)

Attachment 2 (continued)

Cost Elements	Offsetting Savings Reported	Offsetting Savings Realized			Review Adjustment ¹
		July - December	January - June	Total	
<u>July 1, 2003, through June 30, 2004</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 37.99%	÷ 50.52%		
Allocated diversion percentage ²		100.00%	98.97%		
Tonnage diverted		× (45.30)	× (75.30)		
Statewide average landfill fee per ton		× \$36.83	× \$38.42		
Offsetting savings, Contra Costa College		(1,668)	(2,863)	(4,531)	
<i>District Office:</i>					
Maximum allowable diversion percentage		25.00%	50.00%		
Actual diversion percentage		÷ 62.01%	÷ 54.39%		
Allocated diversion percentage		40.32%	91.94%		
Tonnage diverted		× (10.20)	× (7.75)		
Statewide average landfill fee per ton		× \$36.83	× \$38.42		
Offsetting savings, District Office		(151)	(274)	(425)	
Total offsetting savings, FY 2003-04	\$ —	\$ (1,819)	\$ (3,137)	\$ (4,956)	\$ (4,956)
<u>July 1, 2004, through June 30, 2005</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 50.52%	÷ 51.24%		
Allocated diversion percentage		98.97%	97.57%		
Tonnage diverted		× (75.30)	× (71.10)		
Statewide average landfill fee per ton		× \$38.42	× \$39.00		
Offsetting savings, Contra Costa College		(2,863)	(2,706)	(5,569)	
<i>District Office:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 54.39%	÷ 59.22%		
Allocated diversion percentage		91.94%	84.43%		
Tonnage diverted		× (7.75)	× (8.35)		
Statewide average landfill fee per ton		× \$38.42	× \$39.00		
Offsetting savings, District Office		(274)	(275)	(549)	
Total offsetting savings, FY 2004-05	\$ —	\$ (3,137)	\$ (2,981)	\$ (6,118)	\$ (6,118)

Attachment 2 (continued)

Cost Elements	Offsetting Savings Reported	Offsetting Savings Realized			Review Adjustment ¹
		July - December	January - June	Total	
<u>July 1, 2006, through June 30, 2007</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 52.29%	÷ 66.68%		
Allocated diversion percentage		95.63%	74.98%		
Tonnage diverted		× (70.85)	×(223.15)		
Statewide average landfill fee per ton		× \$46.00	× \$48.00		
Offsetting savings, Contra Costa College		(3,117)	(8,032)	(11,149)	
<i>District Office:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 56.54%	÷ 50.20%		
Allocated diversion percentage		88.43%	99.60%		
Tonnage diverted		× (6.70)	× (6.30)		
Statewide average landfill fee per ton		× \$46.00	× \$48.00		
Offsetting savings, District Office		(273)	(301)	(574)	
Total offsetting savings, FY 2006-07	\$ —	\$ (3,390)	\$ (8,333)	\$(11,723)	\$ (11,723)
<u>July 1, 2007, through June 30, 3008</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 66.68%	÷ 66.68%		
Allocated diversion percentage		74.98%	74.98%		
Tonnage diverted		× (223.15)	×(223.15)		
Statewide average landfill fee per ton		× \$48.00	× \$51.00		
Offsetting savings, Contra Costa College		(8,031)	(8,533)	(16,564)	
<i>District Office:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 50.20%	÷ 50.20%		
Allocated diversion percentage		99.60%	99.60%		
Tonnage diverted		× (6.30)	× (6.30)		
Statewide average landfill fee per ton		× \$48.00	× \$51.00		
Offsetting savings, District Office		(301)	(320)	(621)	
Total offsetting savings, FY 2007-08	\$ —	\$ (8,332)	\$ (8,853)	\$(17,185)	\$ (17,185)

Attachment 2 (continued)

Cost Elements	Offsetting Savings Reported	Offsetting Savings Realized			Review Adjustment ¹
		July - December	January - June	Total	
<u>July 1, 2008, through June 30, 2009</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 66.68%	÷ 66.68%		
Allocated diversion percentage		74.98%	74.98%		
Tonnage diverted		× (223.15)	×(223.15)		
Statewide average landfill fee per ton		× \$51.00	× \$55.00		
Offsetting savings, Contra Costa College		(8,533)	(9,202)	(17,735)	
<i>District Office:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 50.20%	÷ 50.20%		
Allocated diversion percentage		99.60%	99.60%		
Tonnage diverted		× (6.30)	× (6.30)		
Statewide average landfill fee per ton		× \$51.00	× \$55.00		
Offsetting savings, District Office		(320)	(345)	(665)	
Total offsetting savings, FY 2008-09	\$ —	\$ (8,853)	\$ (9,547)	\$(18,400)	\$ (18,400)
<u>July 1, 2009, through June 30, 2010</u>					
<i>Contra Costa College:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 66.68%	÷ 66.68%		
Allocated diversion percentage		74.98%	74.98%		
Tonnage diverted		× (223.15)	×(223.15)		
Statewide average landfill fee per ton		× \$55.00	× \$56.00		
Offsetting savings, Contra Costa College		(9,202)	(9,370)	(18,572)	
<i>District Office:</i>					
Maximum allowable diversion percentage		50.00%	50.00%		
Actual diversion percentage		÷ 50.20%	÷ 50.20%		
Allocated diversion percentage		99.60%	99.60%		
Tonnage diverted		× (6.30)	× (6.30)		
Statewide average landfill fee per ton		× \$55.00	× \$56.00		
Offsetting savings, District Office		(345)	(351)	(696)	
Total offsetting savings, FY 2009-10	\$ —	\$ (9,547)	\$ (9,721)	\$(19,268)	\$ (19,268)
Total offsetting savings, FY 1999-2000, through FY 2000-01; FY 2003-04, through FY 2004-05; and FY 2006-07, through FY 2009-10	\$ —	\$ (36,232)	\$ (44,806)	\$(81,038)	\$ (81,038)

¹ See Attachment 3, Finding and Recommendation.

² Contra Costa College did not achieve the maximum allowable diversion percentage in calendar year 2003. Therefore, 100% of the tonnage diverted is offsetting savings realized by the district.

**Attachment 3—
Finding and Recommendation
July 1, 1999, through June 30, 2001;
July 1, 2003, through June 30, 2005;
and July 1, 2006, through June 30, 2010**

**FINDING—1
Unreported offsetting
savings**

The district did not report any offsetting savings on its mandated cost claims for the review period. We determined that the district realized savings of \$81,038 from implementation of its Integrated Waste Management (IWM) Plan. The following table summarizes the unreported offsetting savings by fiscal year:

<u>Fiscal Year</u>	<u>Offsetting Savings Reported</u>	<u>Offsetting Savings Realized</u>	<u>Review Adjustment</u>
1999-2000	\$ -	\$ (1,154)	\$ (1,154)
2000-01	-	(2,234)	(2,234)
2003-04	-	(4,956)	(4,956)
2004-05	-	(6,118)	(6,118)
2006-07	-	(11,723)	(11,723)
2007-08	-	(17,185)	(17,185)
2008-09	-	(18,400)	(18,400)
2009-10	-	(19,268)	(19,268)
Total	<u><u>\$ -</u></u>	<u><u>\$ (81,038)</u></u>	<u><u>\$ (81,038)</u></u>

On March 25, 2004, the Commission on State Mandates (CSM) adopted the statement of decision for the IWM Program. The CSM determined that Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999, imposed upon community college districts a state mandate reimbursable under Government Code section 17561, commencing July 1, 1999.

The program’s parameters and guidelines establish the state mandate and define the reimbursement criteria. The CSM adopted the parameters and guidelines on March 30, 2005.

In March 2007, the Department of Finance and the IWM Board filed a petition for a writ of mandate requesting the CSM to issue new parameters and guidelines that give full consideration to the community colleges’ cost savings (e.g. avoided landfill disposal fees) and revenues (from recyclables) by complying with the test claim statutes. The Judgment and a Writ of Mandate were issued on June 30, 2008, ordering the CSM to amend the parameters and guidelines to require community college districts to identify, and offset from their claims, cost savings realized as a result of implementing their plan.

On September 26, 2008, the CSM amended the parameters and guidelines, which apply retroactively to the original period of reimbursement because the court’s decision interprets the test claim statutes as a question of law.

In compliance with Government Code section 17558, the State Controller's Office issues claiming instructions to assist community college districts in claiming mandated-program reimbursable costs.

The amended parameters and guidelines (section VIII) state:

Reduced or avoided costs realized from implementation of the community college districts’ Integrated Waste Management Plan shall be identified and offset from this claim as cost savings, consistent with the direction for revenue in Public Contract Code sections 12167 and 12167.1.

Public Contract Code sections 12167 and 12167.1 require agencies in state-owned and state-leased buildings to deposit all revenues from the sale of recyclables into the IWM Account in the IWM Fund, which are continuously appropriated to the Board for the purposes of offsetting recycling program costs. For the review period, the district did not deposit any revenue into the IWM Account in the IWM Fund. We have determined that the district had reduced or avoided costs realized from implementation of its IWM plan that it did not identify and offset from its claims as cost savings.

Offsetting Savings Calculation

The CSM’s Final Staff Analysis of the proposed amendments to the parameters and guidelines (Item #8–CSM hearing of September 26, 2008) state:

. . .cost savings may be calculated from the annual solid waste disposal reduction or diversion rates that community colleges must annually report to the Board pursuant to Public Resources Code section 42926, subdivision (b)(1).

To compute the savings amount, we multiplied the allocated diversion percentage by the tonnage diverted, and by the avoided landfill disposal fee, as follows:

$$\begin{array}{rcccl}
 & & \text{Allocated Diversion \%} & & \\
 & & \begin{array}{c} \text{Maximum} \\ \text{Allowable} \end{array} & & \text{Avoided} \\
 & & \text{Diversion \%} & & \text{Landfill} \\
 \text{Offsetting} & = & \frac{\text{Actual}}{\text{Diversion \%}} & \times & \text{Tonnage} \times \text{Disposal Fee} \\
 \text{Savings} & & & & \text{Diverted} \quad \text{(per Ton)} \\
 \text{Realized} & & & &
 \end{array}$$

This calculation determines the cost that the district did not incur for solid waste disposal as a result of implementing its IWM Plan. The offsetting savings calculation has been presented in Attachment 2 – Summary of Offsetting Savings Calculations.

Allocated Diversion Percentage

Public Resource Code 42921 requires districts to achieve a solid waste diversion percentage of 25% beginning January 1, 2002, and a 50% diversion percentage by January 1, 2004. The parameters and guidelines state that districts will be reimbursed for all mandated costs incurred to achieve these levels, without reduction for when they fall short of stated goals, but not for amounts used to exceed these state mandated levels. Therefore, we allocated the offsetting savings to be consistent with the requirements of the mandated program.

For calendar years 2000 through 2007, we used the actual diversion percentage reported by the district to CalRecycle (formerly the IWM Board) pursuant to Public Resources Code section 42926, subdivision (b)(1).

In 2008, CalRecycle began focusing on "per-capita disposal" instead of "diversion percentage." As a result, CalRecycle stopped requiring community college districts to report the actual amount of tonnage diverted. Consequently, the annual reports no longer identify a "diversion percentage." Therefore, we used the 2007 diversion percentage to calculate the offsetting savings for FY 2007-08, FY 2008-09, and FY 2009-10. If the district can provide documentation supporting a different diversion percentage, we will revise the finding accordingly.

Tonnage Diverted

The tonnage diverted is solid waste that the district recycled, composted, and kept out of the landfill.

For calendar years 2000 through 2007, we used the actual tonnage diverted, as reported by the district to CalRecycle pursuant to Public Resources Code section 42926, subdivision (b)(1).

As previously noted, in 2008, CalRecycle stopped requiring community college districts to report the actual amount of tonnage diverted. Therefore, we used the tonnage diverted in 2007 to calculate the offsetting savings for FY 2007-08, FY 2008-09, and FY 2009-10. If the district can provide documentation supporting a different disposal fee, we will revise the finding accordingly.

Avoided Landfill Disposal Fee (per Ton)

The avoided landfill disposal fee is used to calculate realized savings because the district no longer incurs a cost to dispose of the diverted tonnage at the landfill. For each fiscal year in the review period, we used the statewide average disposal fee provided by CalRecycle. If the district can provide documentation supporting a different disposal fee, we will revise the finding accordingly.

Recommendation

We recommend that the district offset all savings realized from implementation of its IWM Plan.