

California Uniform Construction Cost Accounting Commission

Meeting Agenda

Friday, August 22, 2025

10:00AM – 12:00PM

[Click here to join the meeting](#)

Meeting ID: 239 984 746 397 5

Passcode: 57Z3JL9D

Teleconference Number (Audio Only)
916-318-8201 (United States, Sacramento)
Phone Conference ID: 232 988 039#

Locations

California State Controller's Office
Buckeye Meeting Room
3301 C Street, Suite 750
Sacramento, CA 95816

Earth Construction & Mining
11542 Knott Street, Suite 10
Garden Grove, CA 92841

Laborers' International Union of
North America Local 220
6800 District Blvd.
Bakersfield, CA 93313

Cayucos Sanitary District
200 Ash Ave
Cayucos, CA 93442

Live Oak Infrastructure Group
1327 Archer Street, Suite 220
San Luis Obispo, CA 93401

Commission Membership Roster

Name	Position	Representing
John Nunan <i>Chair</i>	Consultant	<i>General Contractors</i>
Leeann Errotabere <i>Vice Chair</i>	Retired Director of Purchasing	Pre-K – 12 Public Education <i>School Districts</i>
Nathaniel C. Holt <i>Secretary</i>	Chief Facilities Officer and Bond Program Director	Compton Unified School District <i>School Districts</i>
Eddie Bernacchi	President	Politico Group <i>Subcontractors</i>
Will Clemens	Retired General Manager	Oceano Community Services District <i>Special Districts</i>
Johannes Hoevertsz	Director of Transportation and Public Works	County of Sonoma <i>Counties</i>
Mike James	Assistant City Manager	City of Pismo Beach <i>Cities</i>
Chuck Poss	President	Earth Construction & Mining <i>Subcontractors</i>
Hertz Ramirez	Business Manager	Laborers' International Union of North America <i>Labor</i>
Chad D. Rinde	Director of Finance	County of Sacramento <i>Counties</i>
Jeremy Smith	Chief of Staff and Director of Workforce Development	State Building and Construction Trade Council of California <i>Labor</i>
Mary Teichert	Chief Operating Officer	Teichert Construction <i>Contractors State License Board</i>
Jennifer Wakeman	Finance Director	City of San Ramon <i>Cities</i>
Peter Worhunsky	President & CEO	Live Oak Infrastructure Group <i>General Contractors</i>

State Controller's Office Staff

Name	Position	Representing
Kynsie M. Lovell	Staff Counsel	State Controller's Office (SCO) <i>Legal Office</i>
Sandeep Singh	Manager	SCO <i>Local Government Policy Section</i>
Gene Hughes	Policy Analyst	SCO <i>Local Government Policy Section</i>
Brian Rock	Policy Analyst	SCO <i>Local Government Policy Section</i>
William Rojas	Policy Analyst	SCO <i>Local Government Policy Section</i>

Meeting Agenda

- 1. Call to Order**
- 2. Introductions**
- 3. Approval of the Minutes (Refer to attachments 3A and 3B)**
 - A. Minutes for meeting held January 31, 2025
 - B. Minutes for meeting held May 16, 2025
- 4. Commission Updates**
 - A. Participating Agencies
 - i. New
 - ii. Withdrawing
 - B. Funding Update
 - C. Inquiry Update
- 5. Public Comments**
- 6. Staff Comments/Requests**
 - A. SCO Staff Update
 - B. Ethics Courses & Form 700
 - C. Reappointments and Recruitment Update
- 7. Reports of Officers**
 - A. Chair
 - B. Vice Chair
 - C. Secretary
- 8. Committee Reports**
 - A. Frequently Asked Questions (FAQs)
 - i. Review and Discuss Proposed Changes
 - ii. Motion and Vote to Approve
 - B. Cost Accounting Policies and Procedures Manual
 - iii. Review and Discuss proposed changes to Sections 1.05 – 1.08 (List of Construction Trade Journals)
 - iv. Motion and Vote to Approve
- 9. Commissioner Comments/Requests**
- 10. Old Business**
- 11. New Business**
- 12. Next Meeting**
- 13. Adjournment**

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Participating Remotely

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Chuck Poss	President	Earth Construction & Mining <i>Subcontractors</i>
Hertz Ramirez	Business Manager	Laborers' International Union of North America <i>Labor</i>
Peter Worhunsky	President & CEO	Live Oak Infrastructure Group <i>General Contractors</i>

If you would like further information concerning this meeting or require special accommodations for attending this meeting, please contact:

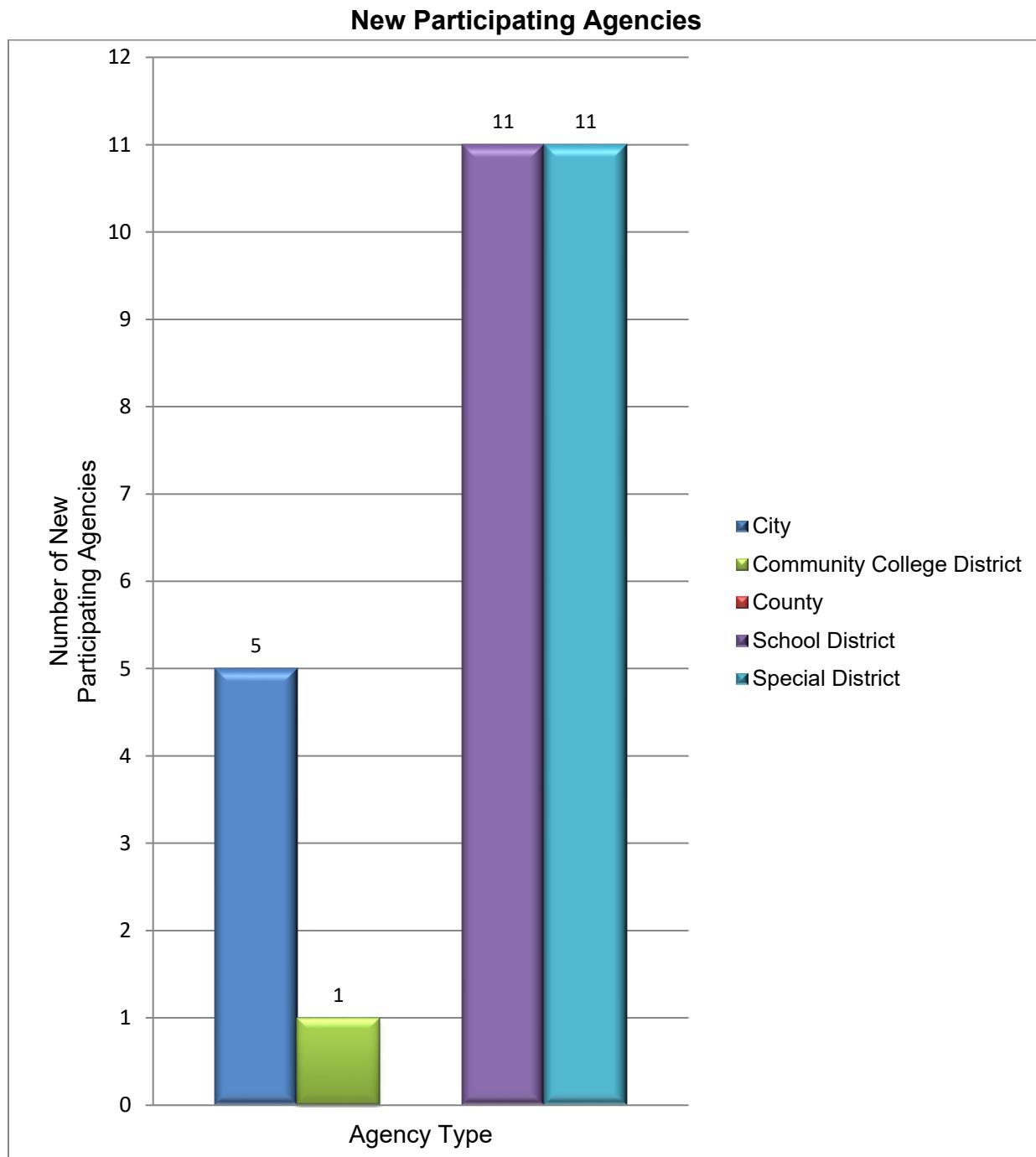
State Controller's Office
Local Government Policy Section
LocalGovPolicy@sco.ca.gov

Participating Agencies Update
For the period May 3, 2025 – August 8, 2025

Item 4A

Report on new participating agencies

The State Controller's Office has received 28 resolutions from agencies that have opted into the California Uniform Public Construction Cost Accounting Act (CUPCCAA) and one resolution from an agency that opted out of CUPCCAA, bringing the total number of agencies participating in the Act to 1,677.



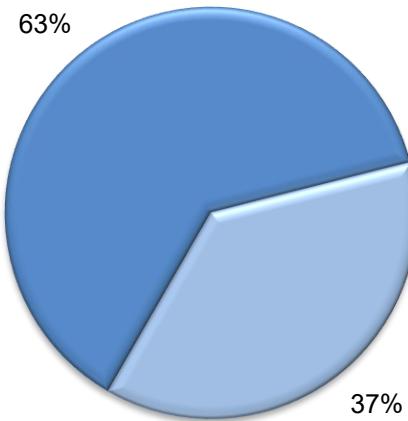
Participating Agencies Update
For the period May 3, 2025 – August 8, 2025

Item 4A

	Agency	Date Opted In	Agency Type
1	City of Placerville	11/22/2011	City
2	Walnut Valley Unified School District	05/20/2020	School District
3	Seiad Elementary School District	12/18/2023	School District
4	Santa Ynez Community Services District	02/21/2024	Special District
5	South Tahoe Public Utility District	06/06/2024	Special District
6	City of Alhambra	09/09/2024	City
7	City of Wildomar	11/13/2024	City
8	Wildomar Public Cemetery District	12/11/2024	Special District
9	Clovis Veterans Memorial District	12/12/2024	Special District
10	City of East Palo Alto	02/04/2025	City
11	Howell Mountain Elementary School District	02/18/2025	School District
12	Sierraville Public Utility District	03/19/2025	Special District
13	Public Safety Academy of San Bernardino	03/19/2025	Special District
14	Spreckels Union School District	03/20/2025	School District
15	Lake Tahoe Unified School District	03/27/2025	School District
16	Glendale Community College District	04/22/2025	Community College District
17	Cucamonga School District	04/24/2025	School District
18	City of Alameda Health Care District	05/12/2025	Special District
19	Yreka Union School District	05/13/2025	School District
20	Mark West Union School District	05/13/2025	School District
21	Fallbrook Regional Health District	05/14/2025	Special District
22	Town of Atherton	05/21/2025	City
23	Mono County Office of Education	05/22/2025	Special District
24	Mono County Library Authority	05/22/2025	Special District
25	Coachella Valley Unified School District	06/12/2025	School District
26	Anaheim Union High School District	06/12/2025	School District
27	Grenada Elementary School District	06/26/2025	School District
28	Chino Valley Independent Fire District	07/09/2025	Special District

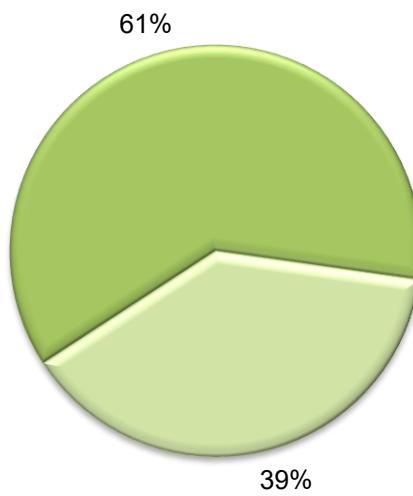
Cities

■ Participating Cities, 303 ■ Non-participating, 180



Community Colleges

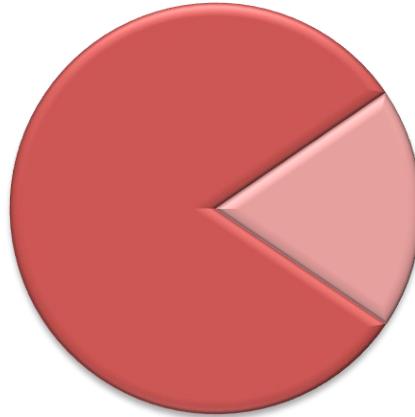
■ Participating Community Colleges, 70 ■ Non-participating, 44



Counties

■ Participating Counties, 47 ■ Non-participating, 11

81%

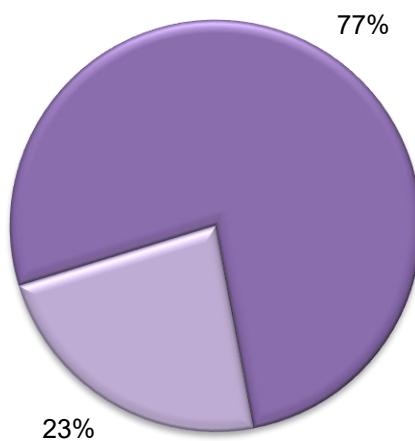


19%

School Districts

■ Participating School Districts, 805 ■ Non-participating, 244

77%



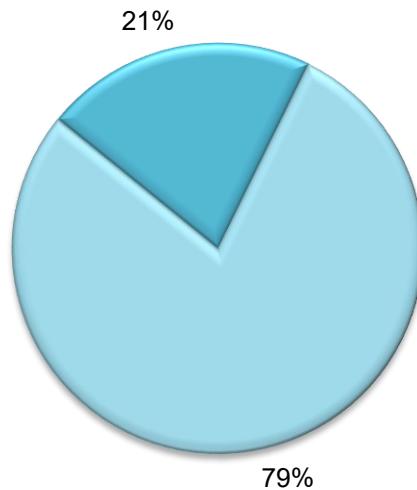
23%

Participating Agencies Update
For the period May 3, 2025 – August 8, 2025

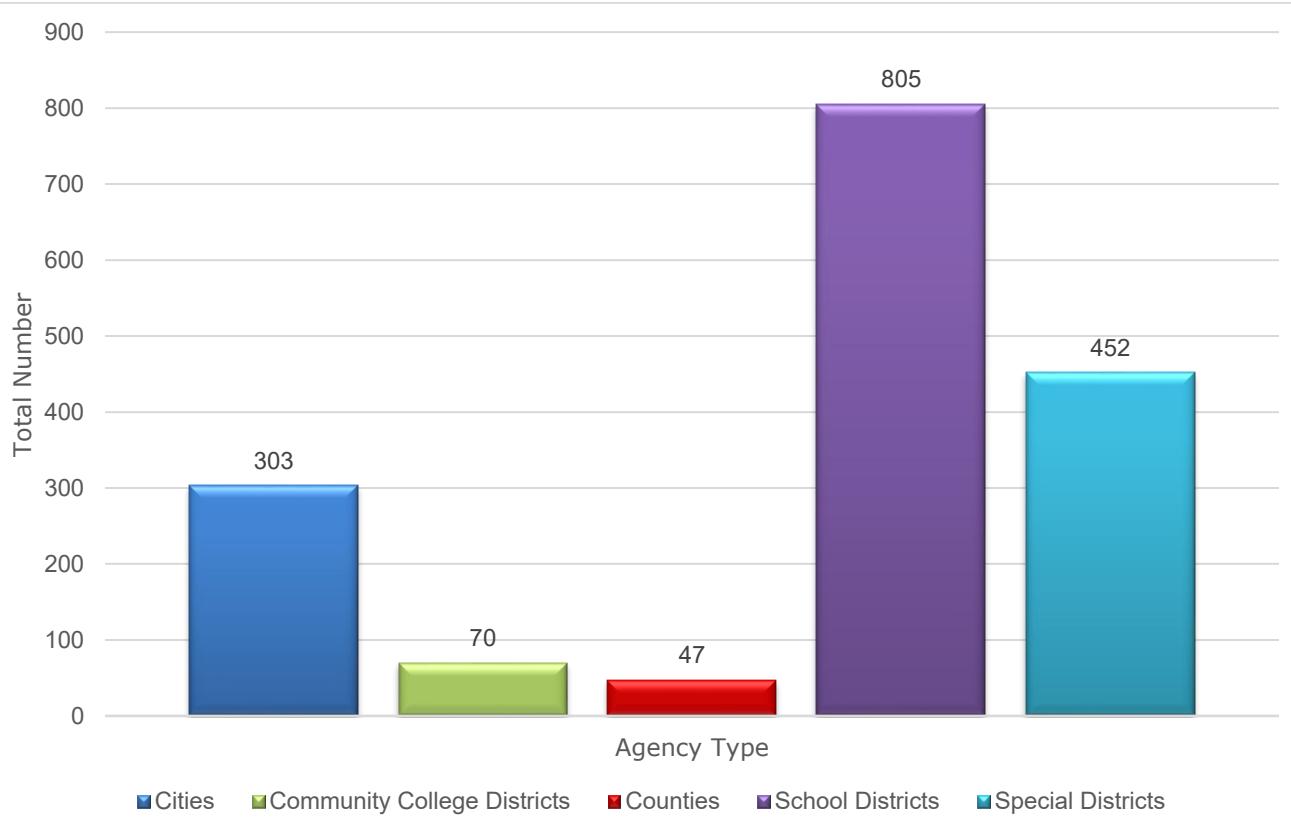
Item 4A

Special Districts

■ Participating Special Districts, 452 ■ Non-participating, 1657



Total Participating Agencies (1,677)



Commission Funding Update for the Period May 3, 2025 – August 8, 2025

Beginning balance as of May 3, 2025	\$	13,312.95
Grant – CCAP* 2025 1 st quarter grant	\$	625.00
Grant – CCAP* 2025 2 nd quarter grant	\$	625.00
	\$	<u>14,562.95</u>

Travel claims since May 3, 2025		
Commissioner 1 – In person CUCCAC Training for participating agency staff	\$	90.30
Total travel claims	\$	<u>90.30</u>
Total funds	\$	<u>14,472.65</u>

*California Construction Advancement Program

CUCCAC Inquiries
May 3, 2025 – August 18, 2025

Summary

CUCCAC received six inquiries between May 3, 2025, and August 18, 2025. One inquiry is open.

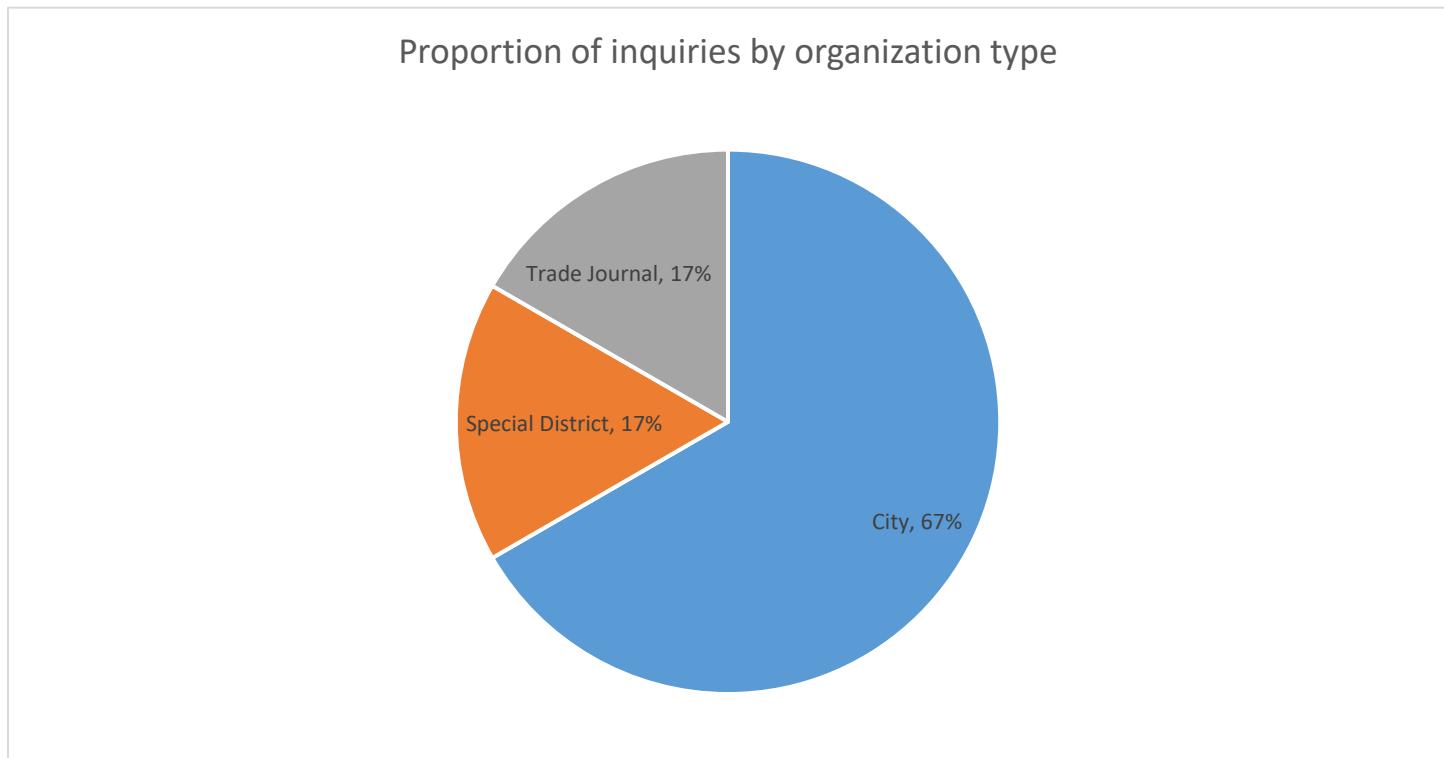
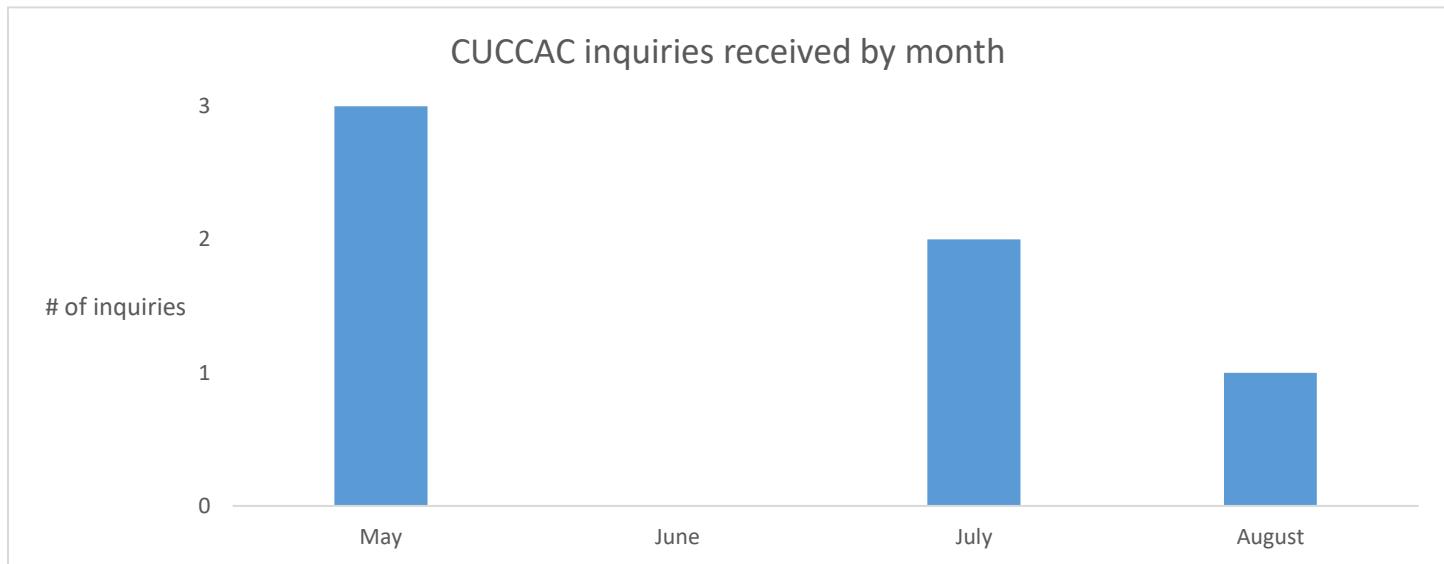


Table of inquiries received between 5/3/2024 – 8/18/2025

Organization	Subject	Status	Month received	Sequential Order
City	<u>BidAmerica</u>	Closed	May	1
Special District	<u>Repair or Maintenance?</u>	Closed	May	2
City	<u>Training?</u>	Open	May	3
City	<u>Considering Bidders</u>	Closed	July	4
Trade Journal	<u>SRBX</u>	Closed	July	5
City	<u>Bid Bond requirements?</u>	Closed	August	6

BidAmerica

Inquiry: We have been informed that BidAmerica is now charging to access publicly accessible bid documents (as well as private documents meant for registered contractors). Planetbids has denied access to BidAmerica because they are charging for access. Has the Commission made a decision on this particular case or similar cases?

Response: We are in the process of evaluating the various solicitation services and will make revisions to list when we are done. You are not required to use services that charge for their use so, in the meantime, you can utilize platforms like BidPlanet directly and bypass BidAmerica.

You also have the option of maintaining your own list of qualified contractors and using it for solicitation. This alone would satisfy the requirements of Section 22034 of the PPC. Make sure you review that section before making any changes.

Status: Closed

Repair or Maintenance?

Inquiry: I have a difficult time determining when certain work should be categorized as maintenance or repair. The primary concern is we want to make sure we properly categorize the work since CUPCCAA bidding requirements apply to repair, but not maintenance.

I regularly refer to PCC 22002 to assist in these determinations, but there are some projects that aren't as clear. When reading the definition of "maintenance work," routine, recurring, and USUAL work is included. 1. Would the commission agree that work due to USUAL wear and tear can be classified as "maintenance" rather than a "repair?" Here are a few examples: Scenario 1: A roof begins to have a few leaks in different spots due to USUAL wear and tear. These areas need to be fixed (does not require a complete reroof). Is this maintenance? Scenario 2: A tree branch lands on a roof and causes damage. This is NOT USUAL and is thus a repair. Scenario 3: A generator has failed due to USUAL wear and tear and is no longer operational and needs to be removed and replaced. Is this maintenance?

Response: Your inquiry to us about public project vs maintenance highlights what is probably the largest "gray" area in the CUPCCAA portion of the public contract code. There is no ironclad definition of maintenance that doesn't have exceptions. The same is true for "public projects". For example, you reason that roof repairs of normal wear and tear are maintenance. I agree with that. What then, of roof replacement as a result of "usual" wear and tear? Even though it may have resulted from the same cause I think you would agree with me that this is now a "public project" Your damaged roof from a tree branch example, even though it might be an unusual occurrence, might be an emergency which, according to Section 22050, could be handled without bidding. The generator replacement example could go either way depending on the circumstances, there could be warranty considerations, proprietary replacement requirements or emergency circumstances. Examples 1 and 2 may not reach the \$ 75,000 threshold which could render the question moot. As you can see, there is a good deal of interpretation involved in each individual example and there is no simple way of categorizing some situations. I would suggest that for any project where you are having trouble determining the project/maintenance issue, you contact us ahead of time and we can help you define everything in advance.

Status: Closed.

Training?

Inquiry: Do you offer any trainings on the implementation California Uniform Public Construction Cost Accounting Act, or any beginner friendly trainings?

Response: The State Controller's Office (SCO) appreciates your inquiry into offerings of training on the implementation of California Uniform Public Construction Cost Accounting Act (CUPCCAA). SCO provides administrative support for the California Uniform Construction Cost Accounting Commission (CUCCAC), which was created to administer CUPCCAA.

- Your inquiry into training has been forwarded to the commission, and a member will contact you.
- Often, commissioners are willing to provide training, answer questions, and/or give a presentation in order to assist agencies in getting the full benefits of participating in the Act.
- The reference materials below offer an opportunity for self-paced learning.

Reference Materials

- California Uniform Construction Cost Accounting Commission
- Cost Accounting Policies and Procedures Manual - 2025
- Frequently Asked Questions

Additionally, the Chairperson of CUCCAC encourages, for any project where you are having trouble determining compliance with the Act, to contact us ahead of time to help define things.

Please contact the Local Government Policy Unit at LocalGovPolicy@sco.ca.gov if you have questions.

Status: Open

Considering Bidders

Inquiry: Can you please clarify what it means to award the lowest responsible bidder? Should we always be awarding the lowest responsible bidder or is there a time where we do not have to consider cost but can consider only experience and qualifications.

Response: CUPCCAA is generally silent on any discussion of this principle. The only exception is Section 22038 which pertains to the rejection of bids that are deemed to be too high and, under certain circumstances the associated work can be undertaken by force account. You are allowed to consider factors other than cost in determining if a bidder is responsible and you can establish qualification criteria for bidding contractors. In certain circumstances, you can use a " best value " evaluation to select a contractor. I would suggest that you refer to bidding procedures established by your city and then consult your legal team to clarify any questions.

Status: Closed

SRBX

Inquiry: Sacramento Regional Builders Exchange needs to add a few counties in Southern CA to their listing. In addition, we have taken over the Placer County Contractors Association and they need to be removed.

Response: The State Controller's Office (SCO) appreciates your email requesting changes to the List of Construction Trade Journals written in the California Uniform Construction Cost Accounting Commission's (CUCCAC) Cost Accounting Policies and Procedures Manual (Manual).

From our correspondence:

- Placer County Contractors Association and Builders was absorbed by SRBX in July 2023.
- Counties SRBX serves are Alpine, Amador, El Dorado, Placer, Sacramento, Solano, and Yolo.
- SRBX has acquired the following counties in Southern California: Imperial, Los Angeles, Orange, Riverside, and San Bernardino.
- The organization serving those counties will be called the Southern California Builders Exchange.
- Address is 2211 Michelson Drive, Suite #900-127, Irvine CA 92612
- Phone number is (916) 465-8343
- Email: rcheah@socalbx.org
- Website: www.socalbx.org.

Please email us if other information needs updating.

SCO provides administrative support for CUCCAC and is currently working with the commissioners to update the CUCCAC Manual.

Changes to the CUCCAC Manual are deliberated on and approved during public meetings of the commission. The next CUCCAC meeting is currently scheduled for Friday, August 22, 2025.

Status: Closed.

Bid Bond requirements?

Inquiry: Section 20170 speaks to the requirements for a bidders security. With that in mind, if the Act is silent on the requirements for a Bidder's security or bid bond, does that mean a bid bond is not required, since it is part of the bidding procedure? What about informal vs formal bid process? Is a bid bond required for the formal process and not for the informal process?

Response: The portion of the Public Contracting Code that pertains to CUPCCAA is silent on the subject of contract bonds and bid security requirements. There are specific sections in the Code that pertain to those topics and CUPCCAA does not modify them.

Any public work contract over \$ 25,000 requires performance and payment bonds and if a project is competitively bid it would require bid security from the bidders. CUPCCAA does allow agencies to negotiate contracts under \$ 75,000 which would eliminate the need for competitive bidding and bid security for those projects.

The "informal" process simplifies the solicitation of bidders but does not affect the fact that it is a competitive bidding situation, requiring bonds and bid security.

Status: Closed.

CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

FREQUENTLY ASKED QUESTIONS (FAQs)

These FAQs have been compiled to assist agencies that are participating in the California Uniform Public Construction Cost Accounting Act (the Act), as contained in Public Contract Code (PCC) Section 22000, et seq. All references are to PCC, unless otherwise stated.

1. What is the Uniform Public Construction Cost Accounting Act?

The Act is legislation that was enacted in 1983 to help promote “uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by public entities in the state” (Section 22001). The Act is a voluntary program available to all public entities in the State, but it applies only to those public agencies that have “opted in” to the provisions set forth by the Act using the processes outlined in the Act. The entirety of the Act is found at Sections 22000-22045.

2. What are some of the key provisions of the Act?

The Act allows for public project work in the amount of \$75,000 or less to be performed by a public agency’s force account using the public agency’s own resources, or by negotiated contract, or by purchase order (Section 22032(a)). Public projects in the amount of \$220,000 or less may use the informal or formal bidding procedures set forth in Section 22032(b), or (c) of the Act. Public projects at a cost of more than \$220,000 must use formal bidding procedures to let the contract pursuant PCC Section 22032(c), except as otherwise provided by statute.

3. What are the benefits of the program?

- Increased force account limit for public agencies;
- Simplified bidding for projects that are \$220,000 or less;
- Reduced number of formal bids based on project size; and
- Expedited contracting for projects under \$220,000.

Many participating agencies appreciate the program because it has given them more leeway in the execution of public works projects under a certain dollar amount; sped up the award process; expedited project delivery; reduced the time, effort, and expense associated with bidding projects under \$220,000; and simplified administration for those projects. Few agencies have experienced challenges with the accounting requirements and overhead provisions. Moreover, adjustments, when required, have been relatively simple; most required procedures were already in place, so there were few, if any, major changes to existing operations. The current Standard Accounting Codes Structure satisfies reporting requirements when used properly.

4. Is the Uniform Public Construction Cost Accounting Act mandatory for public agencies?

No. The Act is a voluntary program requiring a public agency to “opt in” using the process outlined in the Act.

5. How does a public agency become subject to the Act?

The governing body must elect by resolution to become subject to the Act and must file a copy of the approved resolution with the State Controller's Office (Section 22030). Sample documents are available at: http://www.sco.ca.gov/ard_cuccac.html. Once an agency has opted into the Act, it will remain a part of the program.

6. May a public agency withdraw from the Act?

Yes. An agency may withdraw from the Act by filing with the State Controller's Office an approved resolution of the agency's election to withdraw that was made during a public meeting of the agency's governing body.

7. Must a participating agency "opt in" to the Act annually?

No. Once a participating agency "opts in" to the Act, the agency remains subject to the Act until it "opts out" of the Act.

8. What is the California Uniform Construction Cost Accounting Commission?

The Commission was created to administer the Act, per Section 22010. It consists of 14 members: 13 members appointed by the State Controller and the License "A" member of the Contractors' State License Board. Seven members represent the public sector (counties, cities, school districts, and special districts). Six members represent the private sector (public works contractors and unions). The Commission members receive no salary, but are eligible for reimbursement of their direct expenses related to the Commission.

9. What are the Uniform Public Construction Cost Accounting Procedures?

These procedures are to be used for tracking costs for work performed by an Agency's own forces on a "project" as defined by the Act (Section 22002(c)). The procedures do not apply to operations or maintenance work, or any work that meets the criteria listed in Section 22002(d).

These procedures are intended to capture and record all direct and indirect labor, materials, equipment, subcontractors, and supervision costs, as well as the appropriate overhead costs for the public agency associated with each "project" it performs with its own forces. The procedures follow industry-standard accounting methods, and in many cases are not much different from those already in place at most agencies. Sample forms are available in the CUCCAC Cost Accounting Policies and Procedures Manual at http://www.sco.ca.gov/Files-ARD-Local/ CUCCAC_Manual.pdf

School districts may use the Standard Accounting Code Structure to comply with tracking requirements.

10. Are the cost accounting procedures applicable for agencies whose work forces perform only maintenance tasks as defined in the Act and that contract all of their public projects to third parties?

No. The cost accounting procedures are applicable only for agencies that perform public project work such as construction and alteration by force account or otherwise. As maintenance does not constitute a "project" under the Act, the cost accounting procedures do not apply.

11. When are participating agencies required to advertise if they choose to maintain a list of qualified contractors?

At least once per calendar year, each Public Agency that has elected to become subject to the Act and intends to use the notice provisions outlined in Section 22034(a) must establish a new list or update its existing list of qualified contractors by mailing, faxing, or emailing written notice to all construction trade journals designated for that Agency under Section 22036. The notice must invite all licensed contractors to submit the name of their firms to the Agency for inclusion on the Agency's list of qualified bidders for the following twelve (12) months. Effective January 1, 2016, a participating agency can choose a specific date of their choice in which to renew its list of qualified contractors.

12. May an agency that chooses to maintain a list add a contractor to the list at any time during the year?

Yes.

13. What is meant by the term “qualified contractors” as used in section 22034(a)(1) of the Act?

Qualified contractors are contractors licensed by the State to perform the subject work. The Commission has determined that nothing in the Act prohibits a participating agency from using additional objective pre-qualification standards in the formation and maintenance of their Qualified Contractors Lists if they so desire.

14. How can a contractor get on an agency's list of contractors?

The California Uniform Public Construction Cost Accounting Commission's webpage has a list of agencies that are participating in the California Uniform Public Construction Cost Accounting Act (CUPCCAA). Please contact each agency directly to let them know you would like to be on their list of contractors. For a list of participating agencies, please see the “Participating Agency Lists” header at the following link:

https://www.sco.ca.gov/ard_cuccac.html

More detailed instructions for contractors can be found in Section 1.04.01 of the Cost Accounting Policies and Procedures Manual

15. Can a public agency disqualify or exclude certain contractors from the Qualified Contractors List required in Section 22034(a)(1)?

Agencies may disqualify contractors from Qualified Contractors Lists when the contractors fail to furnish information to meet the minimum criteria as established by the Commission.

16. For agencies that do not maintain an informal bidders list, are they allowed to choose who would get notifications of projects?

No. Section 22034(a)(2) provides for notifications to construction trade journals and exchanges in lieu of sending notifications to contractors on an informal bidders list. An agency may send notices to selected contractors provided it has also met the advertisement requirements of Section 22034(a).

17. What is the difference between “qualifying contractors” under the Act and “prequalification of contractors” by school districts under Section 20101?

Qualifying contractors is a process that allows contractors to register with a public agency for notification of public works opportunities. The prequalification process under Section 20101 is a more complex process that requires a standardized questionnaire and evaluation of contractors using standard scoring criteria. The prequalification process is applicable under the Local Agency Public Construction Act, and does not apply to the Uniform Public Construction Cost Accounting Act.

18. Does a contractor have to be on an agency’s contractor list in order to perform projects less than \$75,000?

No, any public project less than the \$75,000 informal bidding threshold can be performed by employees of the public agency, by negotiated contract, or by purchase order. An agency’s list of contractors is only required to be alerted of projects that surpass the informal bidding threshold.

19. Must a public agency a) notify contractors about public projects if the contractors are believed to not have the skills, credentials, or experience to perform the work required for the public project; and b) consider bids submitted by contractors that the public agency believes do not have the skills, credentials, or experience to perform the work?

a) Yes. If a contractor is on the Qualified Contractors List, the contractor must be notified by the agency of public projects for which he or she is licensed to perform (Section 22034(a)(1)).

b) All bids received must be considered, unless an agency makes appropriate legal findings that a contractor is not legally responsible or his or her bid is not responsive.

20. Does the Act allow flexibility in cases of emergency and when repair or replacements are necessary to permit the continued conduct of a public agency’s operations or services?

Yes. For the purposes of the Public Contract Code, an “emergency” is defined at Section 1102 as “a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services.”

The Act sets forth in Section 22035(a) how a governing body should proceed in case of emergency repairs or replacements. This section states:

In cases of emergency when repair or replacements are necessary, the governing body may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the governing body, by contractor, or by a combination of the two. Section 22050 et seq., provides the emergency contract procedures to be followed in these cases.

21. Do the alternative bidding procedures apply only to public projects as defined in Section 22002(c)?

The alternative bidding procedures apply only to work that constitutes a “public project” as defined in Section 22002(c) and has a construction cost within the limits described in Section 22032. The alternative bidding procedures are not required for the purchase of goods or materials that are not part of a “public project.”

However, as outlined in Section 22003, a participating agency may also use the alternative bidding procedures when contracting for maintenance or other work that does not fall within the definition of a “public project” if it so chooses.

22. What will membership in the Act cost my agency?

Nothing. There are no membership fees or dues. However, the Commission does accept grants to assist it in carrying out its duties (Section 22015(c)).

23. What are the most common concerns addressed by the Act?

These are:

- Cost accounting policies and procedures;
- Informal bidding procedures; and
- Accounting procedures review.

Cost accounting requirements for the Act follow those common to the construction industry. The informal bidding on public projects up to \$220,000 is seen by agencies as an effective tool to expedite completion of small projects. While an accounting procedures review could potentially hold up a project for a minimum of 45 days pursuant to Section 22043(c)(1), these types of reviews have been rare in the Commission’s history.

24. Must an agency calculate an overhead rate to apply the accounting procedures?

No. Cities with populations of less than 75,000 must assume an overhead rate equal to 20% of the total costs of the public project, including the costs of material, equipment, and labor (Section 22017(b)(1)). Cities with a population of more than 75,000 may either calculate an actual overhead rate or assume an overhead rate of 30% of the total costs of a public project including the costs of materials, equipment, and labor (Section 22017(b)(2)).

25. When a public entity opts into the Act, does the Act supersede other contracting legal requirements such as statutory requirements for performance bonds, prevailing wages, and certificates of insurance, etc.?

No. The Act supersedes only the bidding procedures used once a public agency has opted into the Act and has notified the Controller. All other contracting requirements of the PCC remain applicable.

26. Can a public agency claim to be to be exempt from following all of the requirements in Public Contract Code by claiming it only has to follow the language and procedures within the Act?

No. The Act is part of the Public Contract Code; therefore, if the Act is silent on a particular matter, then the Public Contract Code applies on that matter.

27. If public agencies are not following the advertising requirements in the Act, will the Commission address those agencies? Can a complaint be brought to the Commission?

Yes. Recent legislative changes have expanded the Commission's authority to enforce provisions of the Act. The Commission may review complaints filed by interested parties when evidence is provided that:

- The participating agency performed work after rejecting all bids, claiming it could do the work less expensively (Section 22042(a)).
- The work performed exceeded the force account limits (Section 22032(a)).
- The work was improperly classified as maintenance (Section 22042(c)).
- The work has been split or separated into smaller work orders or projects (Section 22033).
- The work has exceeded the limits or otherwise not met the requirements set forth (Section 22032(b) and (c)).
- A public agency did not comply with the informal bidding procedures set forth at Section 22034 (Section 22042.5).

28. Section 20112 specifically requires school districts to advertise twice for a two-week period, while Section 22037 requires advertising once, 14 days in advance of the date of opening of bids. How do participating school districts reconcile this conflict?

When the Act is in conflict with any other section in the Public Contract Code, the Act shall supersede. The Act requires advertising once, 14 days in advance of the date of opening of bids. Districts participating in the Act may choose to maximize their outreach by advertising twice.

29. May a public agency contract separately for like work at the same site at the same time using the under \$75,000 Force Account method?

No. Section 22033 states:

It shall be unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of this article requiring work to be done by contract after competitive bidding.

Separating "like work" would be permitted only if the total of all the "like work" is less than \$75,000. If the work is more than \$75,000, it must be advertised and bid according to the provisions of the Act (i.e., bid informally if the total amount is less than \$220,000; bid formally if the total amount exceeds \$220,000).

30. May a public agency bid out two separate projects that occur at the same time and site, but are different types of work?

Yes. There is no violation if the work is competitively bid. If an agency wishes to use the negotiated or informal bidding processes, it must apply the appropriate limits to each of the projects. Each project must be separate in scope. Projects may not be separated by trade to avoid bidding. If the total of all jobs is greater than \$75,000 then the informal or formal bid limits apply.

31. May a public agency contract separately for like work performed at multiple sites at the same time using the under \$75,000 limit?

Yes. A public agency may contract for like work at separate locations with unique addresses. If the cost of the work is more than \$75,000 at any individual site, that work must be advertised and bid according to the provisions of the Act (i.e., bid informally, if the total amount is less than \$220,000; bid formally, if the total amount exceeds \$220,000).

31.32. Can an agency separately bid out for the materials and supplies on a project to avoid contractor markup and then bid out for the installation labor or perform installation with its own forces?

An agency may separately procure the materials and supplies for a project; however, all costs (materials, supplies, labor) of a project must be included in the project cost estimate to determine whether the project falls within the force account, informal bid, or formal bid thresholds.

In addition, if installation is performed by force account, an overhead rate must be applied to all direct costs of the project and included in the cost estimate. For example, if materials/supplies cost \$50,000 to procure separately and the estimated labor cost to install is \$25,000, the project could not be performed with force account, but would fall within the informal bid threshold because the total cost estimate is \$75,000.

32.33. Must a value be assigned to the volunteer labor when the California Conservation Corps or another volunteer organization provides labor on a public project?

No. Volunteer labor from volunteer organizations does not need to be included as a cost of a public project for bid limit purposes as long as no costs are associated with the volunteer labor.

33.34. By opting into the Act, does a public agency automatically bring all of its component divisions or departments into the Act?

Yes. When a public agency elects to become subject to the uniform construction cost accounting procedures, the entire legal entity is considered subject to the Act and no divisions or departments are exempt.

34.35. When a public agency opts into the Act, does it automatically bring all districts under control of its governing Board into the Act?

No. Special Districts, which are governed by a board of supervisors or city council, are subject only if a separate election is made for each special district.

35.36. PCC 22034 requires that participating agencies adopt an Informal Bidding Ordinance. What do schools and special districts that cannot adopt Ordinances do to comply?

Agencies that do not have the ability to adopt Ordinances should discuss Section 22034 compliance with their legal counsel.

36.37. Are change orders allowed by the Act, and if so what is allowable? What if a change order goes over one of the allowed thresholds?

The Act does not address change orders. Please consult with your agency's legal counsel regarding any limitation on change orders that may apply to your agency.

37.38. Is there any training related to the Act? If so, where can I find a list of where the training is offered?

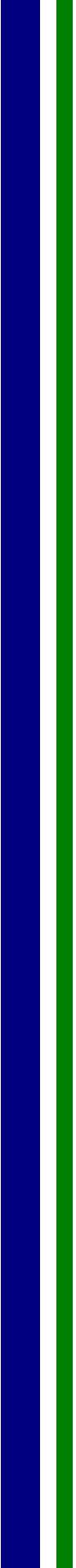
SCO has information regarding the Act on the SCO/CUCCAC website, including the current Cost Accounting and Procedures Manual. Often, commissioners are willing to provide training, answer questions, and/or give a presentation in order to assist agencies in getting the full benefits of participating in the Act.

38.39. The Act states that public projects of sixty thousand dollars (\$60,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. However, the Department of Industrial Relations (DIR) states any project over \$1,000 has to pay prevailing wages. How do the Act and DIR guidance work together?

The Act and DIR are completely separate and govern different aspects of public projects. The Act focuses on bidding related to public projects and DIR deals with wages paid by contractors on public projects. However, they may relate in that if prevailing wages are not paid on a public project, that could potentially impact the total cost of a project which would require a different bidding process utilized under the Act.

Additional inquiries and questions may be directed by email to LocalGovPolicy@sco.ca.gov, or by regular mail to:

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
P.O. Box 942850
Sacramento, CA 94250



**California Uniform Construction Cost
Accounting Commission**

Cost Accounting Policies and Procedures Manual

2025 Edition

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1.05 County-by-County List of Construction Trade Journals

The Commission shall determine, on a county-by-county basis, the appropriate construction trade journals which shall receive mailed, faxed, or emailed notice of all informal and formal construction contracts being bid for work within the specified county per section 22036 of the Public Contract Code.

Per Public Contract Code section 22037, notices inviting formal bids must be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the jurisdiction of the public agency. In addition, the Commission has determined that all public agencies that adopt and contract under the Act shall be required to mail, email, or fax a notice to the following specified construction trade publications of all formal construction contracts being bid and all invitations to join an agency's qualified bidders list (i.e. the informal bidding list) within the specified county (as provided in sections 22034 and 22037 of the Public Contract Code). The numbers following the name of each county refer to the corresponding numbered trade journals listed starting on page 12.

Users will note that the notification of the trade journals listed in Column B for their county is required. Additionally, the user will have to notify at least two of the trade journals listed in Column C, unless there is only one listed, in which case notification of that trade journal is sufficient. The Commission urges each public agency to select additional publications from its geographical area and include them on its list of publications to be notified. Sample information to be included in the mailed notice to trade journals is listed on page 11.

Note: Users are not required to mail a notice to a trade journal if the trade journal listed under their county is now charging for its services, or is out of business. Instead, the Commission requests that users find some other method of notifying potential contractors of published jobs and how to be added to their informal bidding lists (e.g. internet – county's web page).

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
ALAMEDA	2, 3	8, <u>10</u> , 12, 13, 14, 15, 16
ALPINE	2, 3	<u>109</u>
AMADOR	2, 3	<u>109</u> , 17
BUTTE	2, 3	5, 6, <u>10</u> , 11
CALAVERAS	2, 3	<u>10</u> , 16, 17
COLUSA	2, 3	5, 6, <u>10</u>
CONTRA COSTA	2, 3	8, <u>10</u> , 13, 14, 16
DEL NORTE	2, 3	4, 5, <u>10</u>
EL DORADO	2, 3	9, <u>10</u> , 11
FRESNO	2, 3	<u>10</u> , 16, 19, 20, 21
GLENN	2, 3	5, 6, <u>10</u> , 11
HUMBOLDT	2, 3	4, 5, <u>10</u>
IMPERIAL	2, 3	<u>10</u> , 25
INYO	2, 3	21
KERN	2, 3	19, 20, 21, 22, 25
KINGS	2, 3	19, 20, 21
LAKE	2, 3	4, 5, 7, 8, <u>10</u>
LASSEN	2, 3	5, <u>10</u> , 11
LOS ANGELES	2, 3	<u>10</u> , 21, 25
MADERA	2, 3	<u>10</u> , 16, 19
MARIN	2, 3	7, 8
MARIPOSA	2, 3	<u>10</u> , 19
MENDOCINO	2, 3	4, 7, 8, <u>10</u>
MERCED	2, 3	<u>10</u> , 16, 17, 19
MODOC	2, 3	5, <u>10</u>
MONO	2, 3	<u>10</u>
MONTEREY	2, 3	<u>10</u> , 15, 18, 22
NAPA	2, 3	7, 8, <u>10</u>
NEVADA	2, 3	<u>9</u> , <u>10</u> , 11
ORANGE	2, 3	<u>10</u> , 25, 29
PLACER	2, 3	9, <u>10</u> , 11
PLUMAS	2, 3	5, 6, <u>10</u> , 11
RIVERSIDE	2, 3	<u>10</u> , 25, 29
SACRAMENTO	2, 3	5, 8, 9, <u>10</u> , 11, 16
SAN BENITO	2, 3	<u>10</u> , 18
SAN BERNARDINO	2, 3	<u>10</u> , 21, 25, 29
SAN DIEGO	2, 3	25, 29
SAN FRANCISCO	2, 3	8, <u>10</u> , 12, 13, 14, 15
SAN JOAQUIN	2, 3	8, <u>10</u> , 16, 17, 19
SAN LUIS OBISPO	2, 3	18, 21, 22, 25, 30
SAN MATEO	2, 3	8, 12, 13, 14, 15
SANTA BARBARA	2, 3	21, 22, 23, 25, 30
SANTA CLARA	2, 3	8, <u>10</u> , 12, 13, 14, 15
SANTA CRUZ	2, 3	15, 18
SHASTA	2, 3	4, 5, 6
SIERRA	2, 3	<u>10</u> , 11

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
SISKIYOU	2, 3	5, <u>10</u>
SOLANO	2, 3	8, 9, <u>10</u> , 16
SONOMA	2, 3	7, <u>8</u> , <u>10</u>
STANISLAUS	2, 3	<u>10</u> , 16, 17, 19
SUTTER	2, 3	6, 9, <u>10</u> , 11
TEHAMA	2, 3	5, <u>10</u> , 11
TRINITY	2, 3	4, 5, <u>10</u>
TULARE	2, 3	19, 20, 21
TUOLUMNE	2, 3	<u>10</u> , 17, 19
VENTURA	2, 3	21, 23, 25, 30
YOLO	2, 3	8, 9, <u>10</u>
YUBA	2, 3	6, <u>9</u> , <u>10</u> , 11

1.06 Sample Information for Mailed Notice

Following provides the type of information that could be included in the mailed notice to the construction trade journals. This list should be used only as a guide.

- Project title and contract number, if any
- Cost range
- Site location
- Who is taking bids/date and time due
- Owner's address and phone number
- Architect's address and phone number
- Brief description of work to be done
- Where plans may be obtained/deposit required/whether or not refundable
- Percentage of bid bond/percentage of performance bond/percentage of payment bond

1.07 List of Construction Trade Journals

The following organizations have indicated to the Commission that they:

- a) Publish a newsletter or trade journal, on a weekly or more frequent basis, that contains a section listing projects being bid; or provide a telephone notice service to their members.
- b) Do not charge for publishing or otherwise disseminating a Notice to Contractors.

These organizations have indicated to the Commission that they serve subscribers or members in the counties listed to the right of each organization.

Organizations that meet criteria (a) and (b) above may be added to the list, or changes or corrections can be made to the list by contacting one of the following:

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

Email	Physical Copy
Sent via email to: LocalGovPolicy@sco.ca.gov	<p>Sent via mail to:</p> <p>Office of the State Controller</p> <p>Local Government Programs and Services Division</p> <p>Local Government Policy Section</p> <p>P.O. Box 942850</p> <p>Sacramento CA 94250</p>

NUMBER	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
1	<p>CMD (Construction Market Data)</p> <p>Document Processing Center</p> <p>30 Technology Parkway South, Suite 100</p> <p>Norcross, GA 30092-2912</p> <p>Phone: 800-424-3996</p> <p>Email: customercare@cmdgroup.com</p> <p>Website www.cmdgroup.com</p>	California
2	<p>BidNet Direct (BidNet)</p> <p>11622 El Camino Real, #100</p> <p>San Diego, CA 92130</p> <p>Phone: 800-479-5314</p> <p>Email: support@bidnet.com</p> <p>Website: https://www.bidnetdirect.com/california</p>	California
3	<p>Dodge Data & Analytics</p> <p>830 Third Avenue, 6th Floor</p> <p>New York, NY 10022</p> <p>Phone: 877-784-9556</p> <p>Email: support@construction.com</p> <p>Website: www.construction.com</p>	California
4	<p>Humboldt Builders' Exchange, Inc.</p> <p>1213 5th Street</p> <p>Eureka, California 95501</p> <p>Phone: 707-442-3708</p> <p>Website: www.humbx.com</p>	Del Norte, Humboldt, Lake, Mendocino, Shasta, and Trinity
5	<p>Shasta Builders' Exchange</p> <p>1355 Hartnell Ave</p> <p>Redding, CA 96002</p> <p>Phone: 530-221-5556</p> <p>Email: planroom@shastabe.com</p> <p>Website: www.shastabe.com</p>	Butte, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Modoc, Plumas, Sacramento, Shasta, Siskiyou, Tehama, and Trinity

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

NUMBER	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
6	Valley Contractors Exchange, Inc. 951 East Eighth Street Chico, CA 95928 Phone: 530-343-1981 Email: info@vceonline.com Website: www.vceonline.com	Butte, Colusa, Glenn, Plumas, Shasta, Sutter, and Yuba
7	North Coast Builders Exchange 1030 Apollo Way Santa Rosa, CA 95407 Phone: 707-542-9502 Fax: 707-542-2027 Website: www.ncbeonline.com	Lake, Marin, Mendocino, Napa, and Sonoma
8	Marin Builders Association 660 Las Gallinas Avenue San Rafael, CA 94903 Phone: 415-462-1220 Fax: 415-462-1225 Email: mba@marinbuilders.com Website: www.marinbuilders.com	Alameda, Contra Costa, Lake, Marin, Mendocino, Napa, Sacramento, San Francisco, San Joaquin, San Mateo, Santa Clara, Solano, Sonoma, and Yolo
9	Sacramento Regional Builders' Exchange 5370 Elvas Avenue Sacramento, CA 95819 Phone: 916-442-8991 Fax: 916-446-3117 Email: planroom@srbx.org Website: www.srbx.org	Alpine , Amador , El Dorado, Nevada, Placer, Sacramento, Solano, Sutter, and Yolo , and Yuba
10	Placer County Contractors Association & Builders Exchange 10656 Industrial Avenue, Suite 160 Roseville, CA 95678 Phone: 916-771-7229 Fax: 916-771-0556 Email: planroom@srbx.org Website: Southern California Builders Exchange 2211 Michelson Drive, Suite #900-127 Irvine, CA 92612 Phone: 916-465-8343 Email: rcheah@socalbx.org Website: www.socalbx.org	Alameda , Alpine , Amador , Butte , Calaveras , Colusa , Contra Costa , Del Norte , El Dorado , Fresno , Glenn , Humboldt , Lake , Lassen , Madera , Mariposa , Mendocino , Merced , Modoc , Mono , Monterey , Napa , Nevada , Placer , Plumas , Sacramento , San Benito , San Francisco , San Joaquin , Santa Clara , Shasta , Sierra , Siskiyou , Solano , Sonoma , Stanislaus , Sutter , Tehama , Trinity , Tuolumne , Yolo , and Yuba , Imperial , Los Angeles , Orange , Riverside , and San Bernardino

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

NUMBER	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
11	Nevada County Contractors' Association 149 Crown Point Court Grass Valley, CA 95945 Phone: 530-274-1919 Email: plans@nccabuildingpros.com Website: www.nccabuildingpros.com	Butte, El Dorado, Glenn, Lassen, Nevada, Placer, Plumas, Sacramento, Sierra, Sutter, Tehama, and Yuba
12	The San Francisco Builders Exchange 850 South Van Ness Avenue San Francisco, CA 94110-1911 Phone: 415-282-8220 Email: deanna@bxofsf.com Website: www.bxofsf.com	Alameda, San Francisco, San Mateo, and Santa Clara
13	Bay Area Builders Exchange 3055 Alvarado Street San Leandro, CA 94577 Phone: 510-483-8880 Email: info@bayareabx.com Website: www.bayareabx.com	Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara
14	Peninsula Builders Exchange 282 Harbor Blvd, Bldg. D Belmont, CA 94002 Phone: 650-591-4486 Website: www.safetystar.org/safetystar	Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara
15	Builders' Exchange of Santa Clara County 400 Reed Street Santa Clara, CA 95050 Phone: 408-727-4000 Fax: 408-727-2779 Email: info@bxscoco.com Website: www.bxscoco.com	Alameda, Monterey, San Francisco, San Mateo, Santa Clara, and Santa Cruz
16	Builders' Exchange of San Joaquin 4561 Quail Lake Drive, Suite B2 Stockton, CA 95207 Phone: 209-478-1000 Email: planroom@besonline.com Website: http://www.bxsj.org	Alameda, Calaveras, Contra Costa, Fresno, Madera, Merced, Sacramento, San Joaquin, Solano, and Stanislaus
17	Valley Builders Exchange, Inc. 1118 Kansas Avenue Modesto, CA 95351 Phone: 209-522-9031 Email: planroom@valleybx.com Website: www.valleybx.com	Amador, Calaveras, Merced, San Joaquin, Stanislaus, and Tuolumne

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NUMBER	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
18	Central Coast Builders Association 242 East Romie Lane Salinas, CA 93907 Phone: 831-758-1624 Email: staff@ccbabuilds.com Website: www.ccbabuilds.com	Monterey, San Benito, San Luis Obispo, and Santa Cruz
19	Central California Builders Exchange 1244 N. Mariposa Street Fresno, CA 93703 Phone: 559-237-1831 Email: info@cencalbx.com Website: http://cencalbx.com/	Calaveras, Fresno, Kern, Kings, Madera, Mariposa, Merced, San Joaquin, Stanislaus, Tulare, and Tuolumne
20	Tulare & Kings Counties Builders Exchange 827 W Center Ave Visalia, CA 93291 Phone: 559-732-4568 Email: info@tkcbe.com Website: www.tkcbe.com	Fresno, Kern, Kings, and Tulare
21	Kern County Builders' Exchange, Inc. 4310 Ardmore Avenue, Ste. 100 Bakersfield, CA 93309 Phone: 661-324-4921 Email: kcbex@kcbex.com Website: www.kcbex.com	Fresno, Inyo, Kings, Kern, Los Angeles, San Bernardino, San Luis Obispo, Santa Barbara, Tulare Ventura
22	San Luis Obispo County Builders Exchange 153 Cross Street, #130 San Luis Obispo, CA 93401 Phone: 805-543-7330 Email: info@slocbe.com Website: www.slocbe.com	Kern, Monterey, San Luis Obispo, and Santa Barbara
23	Ventura County Contractors Association 1830 Lockwood Street, No. 110 Oxnard, CA 93036 Phone: 805-981-8088 Email: vcca@vccainc.com Website: www.vccainc.com	Santa Barbara and Ventura
24	Construction Data Company 2001 9 th Avenue, 2 nd Floor Vero Beach, FL 32960 Phone: 800-652-0008 Email: service@cdcnews.com Website: www.cdcnews.com	California

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

NUMBER	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
25	BidAmerica 41085 Elm Street Murrieta, CA 92562 Phone: 951-677-4819 Email: planroom@bidamerica.com Website: www.BidAmerica.com	California
26	Construction Bid Source Interactive 6265 HWY 9 Felton, CA 95018 Phone: 888-786-9450 Website: www.constructionbidsource.com	California
27	Demandstar – Onvia Supplier Services 509 Olive Way, Suite 400 Seattle, WA 98101 Phone: 800-575-1736 Website: www.demandstar.com or Website: www.onvia.com	California
28	Challenge News 1276 Lincoln Avenue, Suite 203 San Jose, CA 95125 Phone: 408-998-0241 Email: info@challengenews.net Website: https://challengenews.net/	California
29	Associated General Contractors of America San Diego Chapter, Inc. 6212 Ferris Square San Diego, CA 92121 Phone: 858-558-7444 Email: planroom@agcsd.org Website: www.agcsd.org	Orange, Riverside, San Bernardino, and San Diego
30	Tri-Co Repographics 720 E. Haley Street Santa Barbara, CA 93101 Phone: 805-966-1701 Email: sbplots@tricoblue.com Website: www.tricoblue.com	Santa Barbara, Ventura, and San Luis Obispo

1.08 List of Closed Construction Trade Journals

The following construction trade journals have closed or are no longer functioning as of the publication date of this manual. Organizations that wish to advertise their projects should not contact any of the below trade journals. The below section is meant for reference only.

ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
Solano-Napa Builders Exchange 135 Camino Dorado Napa, CA 94558 Phone: 707-255-2515 Fax: 707-255-2749 Email: membership@snbe.com Website: http://snbe.org	Napa and Solano CLOSED
El Dorado Builders' Exchange 3430 Robin Lane, Suite 7 Shingle Springs, CA 95682 Phone: 530-672-2955	Amador, El Dorado, Nevada, Placer, Sacramento, and Yolo CLOSED
Bay Area Builders Exchange 2440 Stanwell Drive, Suite B Concord, CA 94520 Phone: 925-685-8630 Website: www.bayareabx.com	Alameda, Contra Costa, El Dorado, Lake, Mendocino, Napa, Placer, Sacramento, San Francisco, Santa Clara, Solano, and Sonoma LOCATION CLOSED
Builders Exchange of Merced & Mariposa 646 CA-HWY 59 Merced, CA 95341 Phone: 209-722-3612 Website: www.bxmm.org	Fresno, Kern, Kings, Madera, Mariposa, Merced, San Joaquin, and Stanislaus CLOSED
Southern California Builders Association 732 N. Diamond Bar Blvd. #224 Diamond Bar, CA 91765 Phone: 909-396-1451 Email: scba@socalbuilders.org Website: www.socalbuilders.org	Imperial, Los Angeles, Orange, Riverside, San Bernardino, and San Diego CLOSED

APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
<p>Builders Notebook P.O. Box 4883 Santa Barbara, CA 93140 Phone: 877-776-5436 Email: planroom@buildersnotebook.com Website: www.buildersnotebook.com</p>	<p>Los Angeles, San Luis Obispo, Santa Barbara, and Ventura Non-Functioning Website</p>

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
www.sco.ca.gov

If you have any questions contact:
LocalGovPolicy@sco.ca.gov

For additional copies:
http://www.sco.ca.gov/ard_cuccac.html